



# **Nebraska MeF E-File Test Scenarios**

**Publication 1436N-MeF  
Tax Year 2014**

November 2014

This document is intended for software developers in the Federal/State Electronic Filing Program.

# Section 1

## Modernized E-File Assurance Testing System (ATS) Overview

### Introduction

The Nebraska Department of Revenue (Department) invites software developers to participate with the State of Nebraska in the tax year 2014 Federal/State Modernized e-File (MeF) Electronic Filing program. The Department wants to thank all developers who are supporting Nebraska in the MeF program.

Upon completion of testing and approval, the Department will post links and information about approved software on our website.

Visit the [Department's website](#) for up-to-date information about our E-file program. You can download the Form 1040N, Schedule I and Schedule III Developer Handbooks, and other information that will assist you in your development.

### How To Get Started

#### **Step 1: Complete and e-mail a Nebraska MeF Software Developer Information Sheet.**

This document provides the Department with your contact information and indicates what Nebraska forms, form lines, schedules, and worksheets your software supports. It is important that all information is completed on this form.

1. Download the [MeF Software Developer Information Sheet](#). Complete a separate information sheet for each product. The Department will issue a Software License Number for each product.
2. Complete the contact and other general information on page 1.
3. Indicate the forms, schedules, worksheets, and other system capabilities your software supports, as it applies to the particular product being licensed on page 2.
4. Email the completed MeF Software Developer Information Sheet to [rev.ecomm@nebraska.gov](mailto:rev.ecomm@nebraska.gov).

#### **Step 2: Contact the Department's Testing Coordinator when you are ready to begin submitting your tests.**

When you are ready to begin ATS testing with Nebraska, the following rules and procedures apply.

1. When the Department receives your completed MeF Software Developer Information Sheet, you will be contacted by email with your software license number. Once the ATS testing period opens, you can begin testing.
2. All required test scenarios must be submitted in one transmission before approval will be given.

3. Online software will use the same core test scenarios as practitioner software. If the software developer has both practitioner and online software, they must test each separately.
4. Use your IRS-assigned test ETIN and test EFIN in the appropriate locations within the Nebraska MeF return.
5. If there are filing options that you do not support, you are still required to complete the returns to the best of your ability. Unsupported forms and options will be shown as errors on your test results.
6. Upon approval, an email will be sent to the contact person listed on the Software Developer Information Sheet.

## Who Must Test

Nebraska requires all software developers, who create and market software for preparation and electronic filing of Nebraska income tax returns, to test their software with the Department. These test scenarios are used for both preparer software and online software.

## When to Test

Nebraska's ATS testing period normally coincides with the start of federal testing. Primary testing will conclude with the start of live transmissions. Testing before or after the primary testing period is allowed, but must be scheduled with the Department. The Department reserves the right to require software developers to re-test their products if the situation warrants. If you are testing between February 1 and April 15, you may see delays in the review of your test returns. During this time, the Department must give priority to processing live transmissions.

The IRS instructs that:

- Transmitters should test federal scenarios before attempting to test with states.
- Federal and state returns may be filed through Internet Filing Application (IFA) or Application-to-Application (A2A). States must retrieve state returns through A2A.

## What is Tested

**The Department uses the federal test scenarios and federal returns prepared by the NACTP. NACTP tests 1, 2, 4, and 10 are included in the test package. The SSNs were updated to reflect numbers assigned to Nebraska. Nebraska returns have been prepared specifically to test Nebraska return conditions.**

Nebraska does not require software to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. Indicate all limitations to your software package on your MeF Software Developer Information Sheet before testing begins. You must test the complete Form 1040N with no field limitations except for the number of occurrences.

Each test scenario includes information needed to prepare the appropriate state return using the federal forms and schedules. You must correctly prepare and compute the Nebraska return based on the NACTP federal returns before transmitting to the IRS.

### Nebraska ATS Testing:

- The core group of tests consists of four very basic Nebraska returns. You must test all of the 4 core scenarios.
- If you want to test any additional forms or scenarios, contact the Department's Testing Coordinator.
- The Department accepts binary PDF attachments and one test includes an optional binary attachment.
- The Department allows estimated income tax payments to be scheduled using the Financial Transaction schema, and one test includes optional estimated income tax payments.
- E-file software must use the Tax Calculation Schedule to calculate Nebraska tax, and cannot use the bracket amounts shown on the Nebraska tax table to calculate tax. We will verify that you are calculating Nebraska tax using the tax rate schedule during ATS testing.
- The Department strongly recommends each return be reviewed prior to submission to ensure that the XML well-formed and valid. The Department will confirm the XML is valid as part of the testing process.
- The XML data received will be compared to expected results.
- The Department will report errors through a report that will be emailed to the contact person listed on the MeF Software Developer Information Sheet. The Department intends to provide test results to developers within one working day of retrieval of test files from the IRS Service Center.
- Once all XML errors have been resolved, you are required to email the Department a PDF of Nebraska Test 4 for review. Only Form 1040N and Schedule I need to be emailed to [rev.ecomm@nebraska.gov](mailto:rev.ecomm@nebraska.gov).

This test package is written assuming current federal tax law as of its release. When federal tax law changes are made after the release of our test package, normally the Department will not reissue the test package, nor require approved developers to re-test. In cases where tests are submitted using updated federal amounts, allowances will be made for these differences in the comparison process. The Department reserves the right to require re-testing because of federal tax law changes, if it is determined that the nature of these changes warrants it.

## Nebraska Forms, Schedules, and Lines Supported in MeF

Nebraska MeF will support the following forms for tax year 2014.

| Form Name   | Form Title   | Accepted Submission Method |
|---|--|----------------------------|
| <b>State Forms</b>  |  |                            |
| Form 33   | Power of Attorney  | Binary Attachment          |
| Form 775N Nebraska Employment & Investment Growth Act Credit                | (Required for line 4, Form 3800N)  | Binary Attachment          |
| Form 1040N  | Nebraska Individual Income Tax Return  | XML Only                   |
| Form 1310N  | Statement of Person Claiming Refund Due a Deceased Taxpayer  | XML, Binary Attachment     |
| Form 1310N Proof of Death or Personal Representative Documents              | Death Certificate, Department of Defense Death Notification, Court Order for Court-appointed or Certified Personal Representative, Copy of Probated Will, Newspaper Obituary | Binary Attachment          |
| Form 2210N  | Individual Underpayment of Estimated Income Tax  | XML, Binary Attachment     |
| Form 2441N  | Nebraska Child and Dependent Care Expenses   | XML, Binary Attachment     |
| Form 3800N  | Nebraska Incentives Credit Computation for Tax Years After 2010  | XML, Binary Attachment     |
| Form 3800N Nebraska Advantage Act Application Part 3                        | (Required for line 12, Form 3800N)   | Binary Attachment          |
| Form 3800N Biodiesel Facility Credit Worksheet                              | (Required for line 9, Form 3800N)  | Binary Attachment          |
| Form 3800N Nebraska Advantage Rural Development Act LB 608 Credit Worksheet | (Required for line 12, Form 3800N)   | Binary Attachment          |
| Form 3800N Qualification Letters  | (Required for lines 6 and 12, Form 3800N)  | Binary Attachment          |
| Form 3800N Renewable Energy Tax Credit Worksheet                            | (Required for line 5, Form 3800N - part of Form 3800N schema)  | XML, Binary Attachment     |
| Form 3800N Worksheet RD   | (Required for line 14, Form 3800N)   | Binary Attachment          |
| Form 4797N  | Special Capital Gains/Extraordinary Dividend Election and Computation  | XML, Binary Attachment     |

|   |   |                        |
|---|---|------------------------|
| Form CDN                                | Nebraska Community Development Assistance Act Credit Computation                            | XML, Binary Attachment |
| Form K-1N                               | Schedule K-1N of Form 1120-SN, Schedule K-1N of Form 1065N, and Schedule K-1N of Form 1041N | XML, Binary Attachment |
| Form NFC                                | Statement of Nebraska Financial Institution Tax Credit                                      | XML, Binary Attachment |
| Form NOL                                | Nebraska Net Operating Loss Worksheet   | XML, Binary Attachment |
| Schedule I                              | Nebraska Adjustments to Income  | XML Only               |
| Schedule II                             | Credit for Tax Paid to Another State  | XML Only               |
| Schedule III                            | Computation of Nebraska Tax for Nonresidents and Partial-Year Residents                     | XML Only               |
| <b>Income Tax Withholding Documents</b> |   |                        |
| IRS Form 1099-R                         | (Required if showing NE withholding)  | XML, Binary Attachment |
| IRS Form W-2                            | (Required if showing NE withholding)  | XML, Binary Attachment |
| IRS Form W-2G                           | (Required if showing NE withholding)  | XML, Binary Attachment |
| State Form 1099-G                       | (Required if showing NE withholding)  | XML, Binary Attachment |
| State Form 1099-INT                     | (Required if showing NE withholding)  | XML, Binary Attachment |
| State Form 1099-MISC                    | (Required if showing NE withholding)  | XML, Binary Attachment |

If not included in the XML, required supporting documentation may be submitted as an attached PDF document. If the supporting documentation is not received with the return, the Department may request the required documentation.

## Social Security Numbers to Use for Testing

Only approved test Social Security numbers may be used in ATS testing. The following IRS business rules are applicable to Form 1040 MeF ATS:

- R0000-928 - Primary SSN in the Return Header must match the e-file database.
- R0000-929 - Secondary SSN in the Return Header must match the e-file database.

When necessary, the Nebraska taxpayer PIN should be 12345.

## Contacts

These email addresses are for developer contacts only. **This information should not be provided to taxpayers unless approved by the Department.**

Testing Coordination: [michael.behnke@nebraska.gov](mailto:michael.behnke@nebraska.gov)

Specifications and Schema Questions: [michael.behnke@nebraska.gov](mailto:michael.behnke@nebraska.gov)

## Nebraska Publications

The following Nebraska forms, files, and publications are either currently available, or will soon be available for download from the [developer page](#) on our website.

- 2012 Nebraska Schema
- 2013 Nebraska Schema
- 2014 Nebraska Schema
- 2012 Nebraska Business Rules
- 2013 Nebraska Business Rules
- 2014 Nebraska Business Rules
- 2012 Nebraska Test Package (Publication 1436N-MeF)
- 2013 Nebraska Test Package (Publication 1436N-MeF)
- 2014 Nebraska Test Package (Publication 1436N-MeF)
- 2014 Nonrefundable Childcare Threshold Table
- 2014 Standard Deduction Calculation
- 2014 Nebraska Public High School District Codes
- 2014 Nebraska Tax Calculation Schedule
- 2014 Nebraska Use Tax Local Rate Table
- Form 1040N-V (Nebraska payment voucher)

Note that the Nebraska ERO Handbook, (Publication 1345N MeF), is on the [preparer's page](#).

## Your Responsibilities

Since every condition cannot be covered in test scenarios, developers should independently test all conditions and all fields prior to release of software. Consistent, serious errors in Nebraska e-filed returns will first be reported to developers by phone or email. If these errors are not corrected, acceptance of returns generated by software can be suspended by the Department under certain circumstances while corrections to software are being made, regardless of whether or not the software had been previously approved.

# Section 2

## Nebraska Contact Personnel

**Electronic Filing Coordination .....402-471-5619 or 402-471-5649**  
General Contact  
State Schemas, Business Rules, and Software Guidelines

**E-File Testing Coordination ..... 402-471-5649**  
Testing Questions and Results  
Software Developer Approval

**Taxpayer Assistance Help Line (in NE and IA) ..... 800-742-7474**  
**Taxpayer Assistance Help Line..... 402-471-5729**  
Tax Preparation Assistance  
Paper Forms Ordering

**Nebraska Internet Website**  
<http://www.revenue.nebraska.gov/>

### Direct Written Correspondence

Nebraska Department of Revenue  
Electronic Filing Coordinator  
PO Box 94818  
Lincoln, NE 68509-4818

# Section 3

## Electronic Filing Calendar

**For Tax Period January 1, 2014 through December 31, 2014**

Begin Software Developer and Transmitter Testing ..... (Same as IRS or ASAP)

**Note:** Nebraska software developers must first complete IRS testing before final approval with the state. Transmitters must be accepted by the IRS prior to sending data. Electronic Return Originators (EROs) are not required to perform state acceptance testing.

Begin Transmitting Returns to IRS/Nebraska Dept. of Revenue ..... (determined by IRS)

Last Date for Timely Filed Returns ..... (determined by IRS)

Last Retransmission of Rejected Timely Filed Returns ..... (determined by IRS)

Begin Mailing Balance Due Notices ..... (approx.) May 20, 2015

Last Date for Extended Filed Returns ..... October 15, 2015

Last Retransmission of Rejected Extended Filed Returns ..... (determined by IRS)

# **Section 4**

## **Test Scenarios**

## **NACTP**

### **Test 1**

Nebraska Test 1 is based on the NACTP test 1. This test is a single taxpayer with 1 Form W-2. The Social Security Number (SSN) was changed to a SSN assigned to Nebraska for testing. Also, the Routing Transit Number (RTN) was updated to be a valid bank routing number.

**Federal Forms:** 1040EZ, W-2 (1)

**Nebraska Forms:** 1040N

**Taxpayer:** EEEE ZZZZZZ  
1040 EZ Way  
Wynot, NE 68792

**SSN:** 400-00-6201

**DOB:** 08/19/1990

**Filing Status:** Single

**Direct Deposit:** Plains Credit Union / Checking Account  
RTN 10400005  
DAN 02135763

Form  
**1040EZ**

Department of the Treasury—Internal Revenue Service

**Income Tax Return for Single and  
Joint Filers With No Dependents** (99)**2014**

OMB No. 1545-0074

|   |  |                               |  |   |  |
|---|--|-------------------------------|--|---|--|
| Your first name and initial<br><b>EEEE</b>  |  | Last name<br><b>ZZZZZZ</b>    |  | Your social security number<br><b>400 00 6201</b>   |  |
| If a joint return, spouse's first name and initial  |  | Last name                     |  | Spouse's social security number   |  |
| Home address (number and street). If you have a P.O. box, see instructions.<br><b>1040 EZ WAY</b>   |  |                               |  | Apt. no.  |  |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).<br><b>WYNOT, NE 68792</b> |  |                               |  | <b>Presidential Election Campaign</b><br>Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.<br><input type="checkbox"/> You <input type="checkbox"/> Spouse |  |
| Foreign country name  |  | Foreign province/state/county |  | Foreign postal code   |  |

|  |  |  |            |   |
|--|--|--|------------|---|
| <b>Income</b><br><br><b>Attach Form(s) W-2 here.</b><br><br>Enclose, but do not attach, any payment.           | <b>1</b>   | Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.   | <b>1</b>   | <b>2,200</b>  |
|  | <b>2</b>   | Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.  | <b>2</b>   |   |
|  | <b>3</b>   | Unemployment compensation and Alaska Permanent Fund dividends (see instructions).  | <b>3</b>   |   |
|  | <b>4</b>   | Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .   | <b>4</b>   | <b>2,200</b>  |
|  | <b>5</b>   | If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back.<br><input type="checkbox"/> You <input type="checkbox"/> Spouse<br>If no one can claim you (or your spouse if a joint return), enter \$10,150 if <b>single</b> ; \$20,300 if <b>married filing jointly</b> . See back for explanation. | <b>5</b>   | <b>10,150</b>   |
|  | <b>6</b>   | Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .  | <b>6</b>   | <b>0</b>  |
|  | <b>7</b>   | Federal income tax withheld from Form(s) W-2 and 1099.   | <b>7</b>   | <b>400</b>  |
|  | <b>8a</b>  | <b>Earned income credit (EIC)</b> (see instructions)   | <b>8a</b>  |   |
|  | <b>b</b>   | Nontaxable combat pay election. <b>8b</b>  |            |   |
|  | <b>9</b>   | Add lines 7 and 8a. These are your <b>total payments and credits</b> .   | <b>9</b>   | <b>400</b>  |
|  | <b>10</b>  | <b>Tax.</b> Use the amount on <b>line 6</b> above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.  | <b>10</b>  |   |
|  | <b>11</b>  | Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>  | <b>11</b>  |   |
| <b>12</b>  | Add lines 10 and 11. This is your <b>total tax</b> . | <b>12</b>  |            |   |
| <b>Refund</b><br><br>Have it directly deposited! See instructions and fill in 13b, 13c, and 13d, or Form 8888. | <b>13a</b>   | If line 9 is larger than line 12, subtract line 12 from line 9. This is your <b>refund</b> . If Form 8888 is attached, check here <input type="checkbox"/>   | <b>13a</b> | <b>400</b>  |
|  | <b>b</b>   | Routing number <b>1 2 3 4 5 6 7 8 0</b>  | <b>c</b>   | Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings |
|  | <b>d</b>   | Account number <b>0 2 1 3 5 7 6 3</b>  |            |   |
| <b>Amount You Owe</b>  | <b>14</b>  | If line 12 is larger than line 9, subtract line 9 from line 12. This is the <b>amount you owe</b> . For details on how to pay, see instructions.   | <b>14</b>  |   |

|                             |   |           |                                      |
|-----------------------------|---|-----------|--------------------------------------|
| <b>Third Party Designee</b> | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> <b>No</b> |           |                                      |
|                             | Designee's name   | Phone no. | Personal identification number (PIN) |

|  |  |  |      |   |
|--|--|--|------|---|
| <b>Sign Here</b><br><br>Joint return? See instructions.<br><br>Keep a copy for your records. | Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. |  |      |   |
|  | Your signature<br><b>For Information Only -</b>  |  | Date | Your occupation<br><b>CSR</b>   |
|  | Spouse's signature. If a joint return, <b>both</b> must sign.<br><b>----- Do Not File -----</b>  |  | Date | Spouse's occupation   |
|  |  |  |      | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |

|                               |   |  |                      |  |                               |   |                          |
|-------------------------------|---|--|----------------------|--|-------------------------------|---|--------------------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br><b>KATHLEEN PERRY</b> |  | Preparer's signature |  | Date<br><b>09/05/2014</b>     | Check <input type="checkbox"/> if self-employed | PTIN<br><b>P11111111</b> |
|                               | Firm's name <b>HRB TAX GROUP INC</b>                |  |                      |  | Firm's EIN <b>43-1871840</b>  |   |                          |
|                               | Firm's address <b>DUBLIN, OH 43017</b>              |  |                      |  | Phone no. <b>614-659-1158</b> |   |                          |

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11329W

Form **1040EZ** (2014)

|   |                            |   |  |                            |   |
|---|----------------------------|---|--|----------------------------|---|
| 22222   |                            | a Employee's social security number<br><b>400-00-6201</b> |  | OMB No. 1545-0008          |   |
| b Employer identification number (EIN)<br><b>47-1234567</b>   |                            |   | 1 Wages, tips, other compensation<br><b>2,200.00</b>   |                            | 2 Federal income tax withheld<br><b>400.00</b>  |
| c Employer's name, address, and ZIP code<br><br><b>ONE TESTER CO<br/>111 MAIN ST<br/>WYNOT NE 68792</b>                         |                            |   | 3 Social security wages<br><b>2,200.00</b>   |                            | 4 Social security tax withheld<br><b>136.40</b> |
|   |                            |   | 5 Medicare wages and tips<br><b>2,200.00</b>   |                            | 6 Medicare tax withheld<br><b>31.90</b>         |
|   |                            |   | 7 Social security tips   |                            | 8 Allocated tips                                |
| d Control number  |                            |   | 9  |                            | 10 Dependent care benefits                      |
| e Employee's first name and initial      Last name      Suff.<br><br><b>EEEE      ZZZZZZ<br/>1040 EZ WAY<br/>WYNOT NE 68792</b> |                            |   | 11 Nonqualified plans  |                            | 12a   |
|   |                            |   | 13 Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |                            | 12b   |
|   |                            |   | 14 Other   |                            | 12c   |
|   |                            |   |  |                            | 12d   |
| f Employee's address and ZIP code   |                            |   |  |                            |   |
| 15 State  | Employer's state ID number | 16 State wages, tips, etc.                                | 17 State income tax  | 18 Local wages, tips, etc. | 19 Local income tax                             |
| <b>NE</b>   | <b>123456</b>              | <b>2,200.00</b>   | <b>50.00</b>   |                            |   |
|   |                            |   |  |                            |   |
|   |                            |   |  |                            |   |

Form **W-2** Wage and Tax Statement  
Copy 1—For State, City, or Local Tax Department

**2014**

Department of the Treasury—Internal Revenue Service

# Nebraska Individual Income Tax Return

for the taxable year January 1, 2014 through December 31, 2014 or other taxable year:  
 , 2014 through ,

FORM 1040N

**2014**

Please Type or Print

Your First Name and Initial

EEEE

Last Name

ZZZZZZ

PLEASE DO NOT WRITE IN THIS SPACE

If a Joint Return, Spouse's First Name and Initial

Last Name

Current Mailing Address (Number and Street or PO Box)

1040 EZ WAY

City

WYNOT

State

NE

Zip Code

68792

**Important: SSN(s) must be entered below.**

Your Social Security Number

400 00 6201

Spouse's Social Security Number

**High School District Code**

1 4 1 4 1 0 1

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☐ Deceased Taxpayer(s)  
(first name & date of death):

**1 Federal Filing Status:**

(1) ☒ Single

(3) ☐ Married, filing separately – Spouse's SSN: \_\_\_\_\_

(4) ☐ Head of Household

(2) ☐ Married, filing jointly and Full Name \_\_\_\_\_

(5) ☐ Widow(er) with dependent children

**2a Check if YOU were:**

(1) ☐ 65 or older

(2) ☐ Blind

**2b Check here if someone (such as your parent) can claim you or your spouse as a dependent:** (1) ☐ You (2) ☐ Spouse

(3) ☐ 65 or older

(4) ☐ Blind

**3 Type of Return:**

(1) ☒ Resident

(2) ☐ Partial-year resident from / , 2014 to / , 2014 (**attach** Schedule III)

(3) ☐ Nonresident (**attach** Schedule III)

**4 Federal exemptions (number of exemptions claimed on your 2014 federal return)** . . . . .

4 1

**5 Federal adjusted gross income (AGI) (line 4, Federal Form 1040EZ; line 21, Federal Form 1040A; line 37, Federal Form 1040)** . . . . .

5 2,200 00

**6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$6,200 if single; \$12,400 if married, filing jointly or qualified widow(er); \$6,200 if married, filing separately; or \$9,100 if head of household)** . . . . .

6 6,200 00

**7 Total itemized deductions (line 29, Federal Schedule A – see instructions)** . . . . .

7 00

**8 State and local income taxes (line 5, Schedule A, Federal Form 1040 – see instructions.)** . . . . .

8 00

**9 Nebraska itemized deductions (line 7 minus line 8)** . . . . .

9 00

**10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater (the larger of line 6 or line 9)** . . . . .

10 6,200 00

**11 Nebraska income before adjustments (line 5 minus line 10)** . . . . .

11 -4,000 00

**12 Adjustments increasing federal AGI (line 53, from **attached** Nebraska Schedule I)** . . . . .

12 00

**13 Adjustments decreasing federal AGI (line 71, from **attached** Nebraska Schedule I)** . . . . .

13 00

**14 Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-.**

Residents complete lines 15 and 16. Partial-year residents and nonresidents complete Nebraska Schedule III before continuing . . . . .

14 0 00

**15 Nebraska income tax (Partial-year residents and nonresidents enter the result from line 85, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.)** . . . . .

15 0 00

**16 Nebraska other tax calculation:**

**a** Federal Tax on Lump Sum Distributions (Federal Form 4972) **16 a** \$ \_\_\_\_\_

**b** Federal tax on early distributions (lesser of Federal Form 5329 or line 59, Federal Form 1040) . . . . . **16 b** \$ \_\_\_\_\_

**c Total** (add lines 16a and 16b) . . . . . **16 c** \$ \_\_\_\_\_

Residents multiply line 16c by 29.6% (x .296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 86, Nebraska Schedule III . . . . .

16 00

**17 Total Nebraska tax before personal exemption credit (add lines 15 and 16).**

Do not pay the amount on this line. Pay the amount from line 39 . . . . .

17 0 00

|    |   |    |     |    |
|----|---|----|-----|----|
| 18 | Amount from line 17 (Total Nebraska tax)  | 18 | 0   | 00 |
| 19 | Nebraska personal exemption credit for residents only (\$128 per exemption)   | 19 | 128 | 00 |
| 20 | Credit for tax paid to another state, line 76, Nebraska Schedule II<br>(attach Nebraska Schedule II and the other state's return)   | 20 |     | 00 |
| 21 | Credit for the elderly or disabled (attach copy of Federal Schedule R)  | 21 |     | 00 |
| 22 | Community Development Assistance Act credit (attach Form CDN)   | 22 |     | 00 |
| 23 | Form 3800N nonrefundable credit (attach Form 3800N)   | 23 |     | 00 |
| 24 | Nebraska child/dependent care nonrefundable credit, only if line 5 is more<br>than \$29,000 (attach a copy of Federal Form 2441 and see instructions)   | 24 |     | 00 |
| 25 | Credit for financial institution tax (attach Form NFC)  | 25 |     | 00 |
| 26 | Total nonrefundable credits (add lines 19 through 25)   | 26 | 128 | 00 |
| 27 | Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If the result is greater than your<br>federal tax liability, complete the Federal Tax Liability Worksheet in the instructions. If entering federal tax,<br>check box <input type="checkbox"/> and attach a copy of the federal return   | 27 | 0   | 00 |
| 28 | Total Nebraska income tax withheld (attach 2014 Forms, see instructions)<br>a W-2 \$ <b>50</b> b K-1N \$ _____<br>c W-2G, 1099-R, 1099-MISC, or others \$ _____   | 28 | 50  | 00 |
| 29 | 2014 estimated tax payments (include any 2013 overpayment credited to 2014 and<br>any payments submitted with an extension request)   | 29 |     | 00 |
| 30 | Form 3800N refundable credit (attach Form 3800N)  | 30 |     | 00 |
| 31 | Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less<br>(attach a copy of Form 2441N)   | 31 |     | 00 |
| 32 | Beginning Farmer credit (from Form 1099 BFC)  | 32 |     | 00 |
| 33 | Nebraska earned income credit. Enter number of qualifying children <b>97</b> <input type="text"/><br>Federal credit <b>98</b> \$ <input type="text"/> .00 x .10 (10%) (attach federal return,<br>pages 1 and 2 – see instructions)  | 33 |     | 00 |
| 34 | Angel Investment Tax Credit (see instructions)  | 34 |     | 00 |
| 35 | Total refundable credits (add lines 28 through 34)  | 35 | 50  | 00 |
| 36 | Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of -0-<br>or greater, or used the annualized income method, attach Form 2210N, and check this box <b>96</b> <input type="checkbox"/>   | 36 | 0   | 00 |
| 37 | <b>Total tax and penalty.</b> Add lines 27 and 36   | 37 | 0   | 00 |
| 38 | Use tax due on taxable purchases where applicable sales tax was not collected. (see instructions)<br>Enter purchases subject to state tax <b>91</b> \$ _____ State tax <b>92</b> \$ _____ (purchases x 5.5%);<br>Enter purchases subject to local tax <b>93</b> \$ _____ Local tax <b>94</b> \$ _____ (purchases x local rate of _____ %)<br><b>95</b> Local code _____ (see local rate schedule);<br>Add state and local taxes and enter on line 38. If no use tax is due, enter -0- on line 38. | 38 | 0   | 00 |
| 39 | <b>Total amount due.</b> If line 35 is less than total of lines 37 and 38, subtract line 35 from the total of lines 37<br>and 38. Pay this amount in full. For electronic or credit card payment, check here <input type="checkbox"/> and see instructions  | 39 | 0   | 00 |
| 40 | <b>Overpayment.</b> If line 35 is more than total of lines 37 and 38, subtract total of lines 37 and 38 from line 35.   | 40 | 50  | 00 |
| 41 | Amount of line 40 you want applied to your 2015 estimated tax   | 41 |     | 00 |
| 42 | Wildlife Conservation Fund donation of \$1 or more.   | 42 |     | 00 |
| 43 | Amount of line 40 you want <b>refunded</b> to you (line 40 minus lines 41 and 42).<br><b>File early! It may take three months to receive your refund if you file a paper return.</b>  | 43 | 50  | 00 |

**Expecting a Refund? Have it sent directly to your bank account! (see instructions)**

**44a** Routing Number **1 0 4 0 0 0 0 5 8**      **44b** Type of Account **1**      1 = Checking      2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;  
use an actual check or savings account number, not a deposit slip)

**44c** Account Number **0 2 1 3 5 7 6 3**

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

**44d** ☐ Check this box if this refund will go to a bank account outside the United States.



Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

**sign  
here**

Your Signature \_\_\_\_\_

Date \_\_\_\_\_

Email Address \_\_\_\_\_

Spouse's Signature (if filing jointly, **both** must sign) \_\_\_\_\_

Daytime Phone \_\_\_\_\_

Keep a copy of  
this return for  
your records.

**paid  
preparer's  
use only**

**MADHUR TAXPRO**

**4/15/2015**

**P41111111**

Preparer's Signature \_\_\_\_\_

Date \_\_\_\_\_

Preparer's PTIN \_\_\_\_\_

**H AND R BLOCK DUBLIN OH 43017**

**44-0607856**

**(614) 659-1158**

Print Firm's Name (or yours if self-employed), Address and Zip Code

EIN

Daytime Phone

Mail returns **requesting a refund** to: **Nebraska Department of Revenue, PO Box 98912, Lincoln, NE 68509-8912.**  
Mail returns **not requesting a refund** to: **Nebraska Department of Revenue, PO Box 98934, Lincoln, NE 68509-8934.**

## NACTP

### Test 2

Nebraska Test 2 is based on the NACTP test 2. This test is a Head of Household taxpayer with one Form W-2, 1 child, child and dependent care credit, and EIC credit. The Social Security Numbers (SSNs) were changed to SSNs assigned to Nebraska for testing. Also, the address was updated.

Note: When claiming the Refundable Child Care Credit (line 31), a copy of Nebraska Form 2441N must be included with the XML file or attached as a binary attachment. If Form 2441N is not received, the credit will be disallowed.

**Federal Forms:** 1040A; W-2 (1); Schedule EIC; 2441; 8812; 8867; 8888

**Nebraska Forms:** 1040N, 2441N

**Taxpayer:** Single Parent  
111 Main St  
Napoleon, MI 49261

SSN: 400-00-6202  
DOB: 04/15/1973

**Filing Status:** Head of Household

**Dependent:** Livewith Parent

SSN: 400-00-6212  
DOB: 12/30/2004

**Daycare Provider for Livewith Parent:**

Tiny Tots 222 Child Care Lane  
Napoleon, MI 49261  
EIN: 41-2222222  
Amount paid: \$2200.00

|   |  |                               |  |  |  |
|---|--|-------------------------------|--|--|--|
| Your first name and initial   |  | Last name                     |  | OMB No. 1545-0074  |  |
| SINGLE  |  | PARENT                        |  | Your social security number<br>400 00 6202   |  |
| If a joint return, spouse's first name and initial  |  | Last name                     |  | Spouse's social security number  |  |
| Home address (number and street). If you have a P.O. box, see instructions.   |  |                               |  | Apt. no.   |  |
| 111 MAIN ST   |  |                               |  |  |  |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). |  |                               |  | Presidential Election Campaign   |  |
| NAPOLEON, MI 49261  |  |                               |  | Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.<br><input type="checkbox"/> You <input type="checkbox"/> Spouse |  |
| Foreign country name  |  | Foreign province/state/county |  | Foreign postal code  |  |
|   |  |                               |  |  |  |

Filing status

Check only one box.

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☒ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

If more than six dependents, see instructions.

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.

6b ☐ Spouse

6c Dependents:

| (1) First name  | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions) |
|-----------------|-----------|--|-------------------------------------|--|
| LIVEWITH PARENT |           | 400-00-6212                            | SON                                 | <input checked="" type="checkbox"/>  |
|                 |           |  |                                     | <input type="checkbox"/>   |
|                 |           |  |                                     | <input type="checkbox"/>   |
|                 |           |  |                                     | <input type="checkbox"/>   |
|                 |           |  |                                     | <input type="checkbox"/>   |
|                 |           |  |                                     | <input type="checkbox"/>   |

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

1

1

2

d Total number of exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

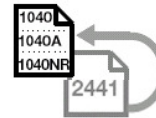
If you did not get a W-2, see instructions.

|     |  |     |                                    |
|-----|--|-----|------------------------------------|
| 7   | Wages, salaries, tips, etc. Attach Form(s) W-2.                          | 7   | 20,000                             |
| 8a  | Taxable interest. Attach Schedule B if required.                         | 8a  |                                    |
| b   | Tax-exempt interest. Do not include on line 8a.                          | 8b  |                                    |
| 9a  | Ordinary dividends. Attach Schedule B if required.                       | 9a  |                                    |
| b   | Qualified dividends (see instructions).                                  | 9b  |                                    |
| 10  | Capital gain distributions (see instructions).                           | 10  |                                    |
| 11a | IRA distributions.   | 11a |                                    |
|     |  | 11b | Taxable amount (see instructions). |
| 11b |  | 11b |                                    |
| 12a | Pensions and annuities.  | 12a |                                    |
|     |  | 12b | Taxable amount (see instructions). |
| 12b |  | 12b |                                    |
| 13  | Unemployment compensation and Alaska Permanent Fund dividends.           | 13  |                                    |
| 14a | Social security benefits.  | 14a |                                    |
|     |  | 14b | Taxable amount (see instructions). |
| 14b |  | 14b |                                    |
| 15  | Add lines 7 through 14b (far right column). This is your total income. ▶ | 15  | 20,000                             |
| 16  | Reserved   | 16  |                                    |
| 17  | IRA deduction (see instructions).  | 17  |                                    |
| 18  | Student loan interest deduction (see instructions).                      | 18  |                                    |
| 19  | Reserved   | 19  |                                    |
| 20  | Add lines 16 through 19. These are your total adjustments.               | 20  |                                    |
| 21  | Subtract line 20 from line 15. This is your adjusted gross income. ▶     | 21  | 20,000                             |



**Child and Dependent Care Expenses**

- **Attach to Form 1040, Form 1040A, or Form 1040NR.**  
 ► Information about Form 2441 and its separate instructions is at [www.irs.gov/form2441](http://www.irs.gov/form2441).



OMB No. 1545-0074

**2014**Attachment  
Sequence No. **21**Department of the Treasury  
Internal Revenue Service (99)Name(s) shown on return  
**SINGLE PARENT**Your social security number  
**600-00-1002**

**Part I** **Persons or Organizations Who Provided the Care** - You must complete this part.  
 (If you have more than two care providers, see the instructions.)

| 1 | (a) Care provider's name | (b) Address<br>(number, street, apt. no., city, state, and ZIP code) | (c) Identifying number<br>(SSN or EIN) | (d) Amount paid<br>(see instructions) |
|---|--------------------------|--|--|---------------------------------------|
|   | <b>TINY TOTS</b>         | <b>222 CHILD CARE LANE<br/>NAPOLEON MI 49261</b>                     | <b>41-2222222</b>                      | <b>2,200.</b>                         |

Did you receive  
dependent care benefits?

**No**

Complete only Part II below.

**Yes**

Complete Part III on page 2 next.

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

**Part II** **Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name |               | (b) Qualifying person's social security number | (c) Qualified expenses<br>you incurred and paid in 2013 for<br>the person listed in column (a) |
|------------------------------|---------------|--|--|
| First                        | Last          |  |  |
| <b>LIVEWITH</b>              | <b>PARENT</b> | <b>600-00-1012</b>                             | <b>2,200.</b>  |

**3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31. **3** **2,200.**

**4** Enter your **earned income**. See instructions. **4** **20,000.**

**5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4. **5** **20,000.**

**6** Enter the **smallest** of line 3, 4, or 5. **6** **2,200.**

**7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. **7** **20,000.**

**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

| If line 7 is:   |              |                   | If line 7 is:     |              |                   |
|-----------------|--------------|-------------------|-------------------|--------------|-------------------|
| Over            | But not over | Decimal amount is | Over              | But not over | Decimal amount is |
| \$0 — 15,000    |              | .35               | \$29,000 — 31,000 |              | .27               |
| 15,000 — 17,000 |              | .34               | 31,000 — 33,000   |              | .26               |
| 17,000 — 19,000 |              | .33               | 33,000 — 35,000   |              | .25               |
| 19,000 — 21,000 |              | .32               | 35,000 — 37,000   |              | .24               |
| 21,000 — 23,000 |              | .31               | 37,000 — 39,000   |              | .23               |
| 23,000 — 25,000 |              | .30               | 39,000 — 41,000   |              | .22               |
| 25,000 — 27,000 |              | .29               | 41,000 — 43,000   |              | .21               |
| 27,000 — 29,000 |              | .28               | 43,000 — No limit |              | .20               |

**8** **X .32**

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions. **9** **704.**

**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10** **303.**

**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47. **11** **303.**

**KBA** For Paperwork Reduction Act Notice, see your tax return instructions.

Form **2441** (2014)

**SCHEDULE EIC**  
(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Earned Income Credit**

**Qualifying Child Information**

▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at [www.irs.gov/scheduleeic](http://www.irs.gov/scheduleeic).



OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **43**

Name(s) shown on return

**SINGLE PARENT**

Your social security number

**600-00-1002**

**Before you begin:**

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See separate instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

**1 Child's name**

If you have more than three qualifying children, you have to list only three to get the maximum credit.

First name Last name  
**LIVEWITH PARENT**

First name Last name

First name Last name

**2 Child's SSN**

The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2014. If your child was born and died in 2014 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.

**600-00-1012**

**3 Child's year of birth**

Year **2004**

If born after 1995 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year \_\_\_\_\_

If born after 1995 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year \_\_\_\_\_

If born after 1995 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

**4a** Was the child under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly)?

☐ **Yes.**  
Go to line 5.

☐ **No.**  
Go to line 4b.

☐ **Yes.**  
Go to line 5.

☐ **No.**  
Go to line 4b.

☐ **Yes.**  
Go to line 5.

☐ **No.**  
Go to line 4b.

**b** Was the child permanently and totally disabled during any part of 2014?

☐ **Yes.**  
Go to line 5.

☐ **No.**  
The child is not a qualifying child.

☐ **Yes.**  
Go to line 5.

☐ **No.**  
The child is not a qualifying child.

☐ **Yes.**  
Go to line 5.

☐ **No.**  
The child is not a qualifying child.

**5 Child's relationship to you**

(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)

**SON**

**6 Number of months child lived with you in the United States during 2014**

- If the child lived with you for more than half of 2014 but less than 7 months, enter "7."
- If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, enter "12."

**12** months

Do not enter more than 12 months.

\_\_\_\_\_ months

Do not enter more than 12 months.

\_\_\_\_\_ months

Do not enter more than 12 months.

**KBA For Paperwork Reduction Act Notice, see your tax return instructions.**

**Schedule EIC (Form 1040A or 1040) 2014**

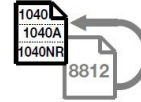
## Schedule 8812

(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)

## Child Tax Credit

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Schedule 8812 and its separate instructions is at  
[www.irs.gov/schedule8812](http://www.irs.gov/schedule8812).

OMB No. 1545-0074

2014

Attachment  
Sequence No. 47

Name(s) shown on return

Your social security number

SINGLE PARENT

600-00-1002

**Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)**Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.  
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
☐ Yes ☐ No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
☐ Yes ☐ No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
☐ Yes ☐ No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
☐ Yes ☐ No

**Note.** If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here ☐**Part II Additional Child Tax Credit Filers**

|  |   |   |          |               |
|--|---|---|----------|---------------|
| <b>1</b>   | <b>1040 filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).  | } | <b>1</b> | <b>1,000.</b> |
|  | <b>1040A filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).  |   |          |               |
|  | <b>1040NR filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).  |   |          |               |
| If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. |   |   |          |               |
| <b>2</b>   | Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48  |   | <b>2</b> | <b>0.</b>     |
| <b>3</b>   | Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit.  |   | <b>3</b> | <b>1,000.</b> |
| <b>4a</b>  | Earned income (see separate instructions) <b>4a</b> 20,000.   |   |          |               |
| <b>b</b>   | Nontaxable combat pay (see separate instructions) <b>4b</b>   |   |          |               |
| <b>5</b>   | Is the amount on line 4a more than \$3,000?<br><input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter - 0- on line 6.<br><input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$3,000 from the amount on line 4a. Enter the result <b>5</b> 17,000.   |   |          |               |
| <b>6</b>   | Multiply the amount on line 5 by 15% (.15) and enter the result. <b>Next.</b> Do you have three or more qualifying children?<br><input checked="" type="checkbox"/> <b>No.</b> If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the <b>smaller</b> of line 3 or line 6 on line 13.<br><input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7. |   | <b>6</b> | <b>2,550.</b> |

KBA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040A or 1040) 2013

**Part III Certain Filers Who Have Three or More Qualifying Children**

|   |    |  |    |
|---|----|--|----|
| 7 Withheld social security, Medicare, and Additional Medicare taxes from Forms(s) W- 2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions | 7  |  |    |
| 8 <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.  | 8  |  |    |
| 1040A filers: Enter - 0- .  |    |  |    |
| 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.   |    |  |    |
| 9 Add lines 7 and 8   | 9  |  |    |
| 10 <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 64a and 69.   |    |  |    |
| 1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).  | 10 |  |    |
| 1040NR filers: Enter the amount from Form 1040NR, line 65.  |    |  |    |
| 11 Subtract line 10 from line 9. If zero or less, enter - 0-  |    |  | 11 |
| 12 Enter the <b>larger</b> of line 6 or line 11   |    |  | 12 |
| Next, enter the <b>smaller</b> of line 3 or line 12 on line 13.   |    |  |    |

**Part IV Additional Child Tax Credit**

|   |           |
|---|-----------|
| 13 This is your additional child tax credit | 13 1,000. |
|---|-----------|



Enter this amount on  
Form 1040, line 65,  
Form 1040A, line 39, or  
Form 1040NR, line 63.

Department of the Treasury  
Internal Revenue Service► Information about Form 8888 and its instructions is at [www.irs.gov/form8888](http://www.irs.gov/form8888).

► Attach your income tax return.

Attachment  
Sequence No. **56**

Name(s) shown on return

Your social security number

**SINGLE PARENT****600-00-1002****Part I Direct Deposit**

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

|   |           |              |
|---|-----------|--------------|
| <b>1a</b> Amount to be deposited in first account (see instructions)  | <b>1a</b> | <b>1,500</b> |
| <b>b</b> Routing number <b>123456780</b> ► <b>c</b> <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings |           |              |
| <b>d</b> Account number <b>123456A</b>  |           |              |
| <b>2a</b> Amount to be deposited in second account  | <b>2a</b> | <b>2,222</b> |
| <b>b</b> Routing number <b>123456780</b> ► <b>c</b> <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings |           |              |
| <b>d</b> Account number <b>456789B</b>  |           |              |
| <b>3a</b> Amount to be deposited in third account   | <b>3a</b> | <b>3,832</b> |
| <b>b</b> Routing number <b>123456780</b> ► <b>c</b> <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings |           |              |
| <b>d</b> Account number <b>789059C</b>  |           |              |

**Part II U.S. Series I Savings Bond Purchases**

Complete this part if you want to buy paper bonds with a portion of your refund.

If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked.  
See instructions for more details.

|  |           |  |
|--|-----------|--|
| <b>4</b> Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)  | <b>4</b>  |  |
| <b>5a</b> Amount to be used to buy bonds for yourself, your spouse, or someone else  | <b>5a</b> |  |
| <b>b</b> Enter the owner's name (First then Last) for the bond registration  |           |  |
| <b>c</b> If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/> |           |  |
| <b>6a</b> Amount to be used to buy bonds for yourself, your spouse, or someone else  | <b>6a</b> |  |
| <b>b</b> Enter the owner's name (First then Last) for the bond registration  |           |  |
| <b>c</b> If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/> |           |  |

**Part III Paper Check**

Complete this part if you want a portion of your refund to be sent to you as a check.

|  |          |              |
|--|----------|--------------|
| <b>7</b> Amount to be refunded by check  | <b>7</b> |              |
| <b>8</b> Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return | <b>8</b> | <b>7,554</b> |

**KBA For Paperwork Reduction Act Notice, see your tax return instructions.**Form **8888** (2014)

**Paid Preparer's Earned Income Credit Checklist**

OMB No. 1545-1629

**2014**Department of the Treasury  
Internal Revenue Service

► To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.  
 ► Information about Form 8867 and its separate instructions is at [www.irs.gov/form8867](http://www.irs.gov/form8867).

Attachment  
Sequence No. **177**

Taxpayer name(s) shown on return

**SINGLE PARENT**

Taxpayer's social security number

**600-00-1002**For the definitions of **Qualifying Child** and **Earned Income**, see **Pub. 596**.**Part I All Taxpayers**1 Enter preparer's name and PTIN ► **KATHLEEN PERRY P11111111**

2 Is the taxpayer's filing status married filing separately? . . . . .

☐ Yes ☒ No► If you checked **"Yes"** on line 2, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work and is valid for EIC purposes? See the instructions before answering . . . . .

☒ Yes ☐ No► If you checked **"No"** on line 3, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

4 Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)? . . . . .

☐ Yes ☒ No► If you checked **"Yes"** on line 4, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

5a Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2014? . . . . .

☐ Yes ☒ No► If you checked **"Yes"** on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

b Is the taxpayer's filing status married filing jointly? . . . . .

☐ Yes ☐ No► If you checked **"Yes"** on line 5a and **"No"** on line 5b, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.6 Is the taxpayer's **investment income** more than \$3,350? See the instructions before answering . . . . .☐ Yes ☒ No► If you checked **"Yes"** on line 6, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.7 Could the taxpayer be a **qualifying child** of another person for 2014? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering . . . . .☐ Yes ☒ No► If you checked **"Yes"** on line 7, **stop**; the taxpayer **cannot** take the EIC. Otherwise, go to Part II or Part III, whichever applies.**KBA For Paperwork Reduction Act Notice, see separate instructions.**Form **8867** (2014)

Information provided by: **SINGLE PARENT**  
 Information provided in person.

**Part II Taxpayers With a Child**

**Caution.** If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

- 8 Child's name . . . . .
- 9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?

- 10 Was the child unmarried at the end of 2014?

If the child was married at the end of 2014, see the instructions before answering . . . . .

- 11 Did the child live with the taxpayer in the United States for over half of 2014? See the instructions before answering . . . . .

- 12 Was the child (at the end of 2014) -

- Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly),
- Under age 24, a student (defined in the instructions), and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or
- Any age and permanently and totally disabled? . . . . .
  - ▶ If you checked "**Yes**" on lines 9, 10, 11, **and** 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "**No**" on line 9, 10, 11, **or** 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.

- 13a Do you or the taxpayer know of another person who could check "**Yes**" on lines 9, 10, 11, **and** 12 for the child? (If the only other person is the taxpayer's spouse, see the instructions before answering.) . . . . .

▶ If you checked "**No**" on line 13a, go to line 14. Otherwise, go to line 13b.

- b Enter the child's relationship to the other person(s) . . . . .

- c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering . . . . .

▶ If you checked "**Yes**" on line 13c, go to line 14. If you checked "**No**," the taxpayer **cannot** take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked "**Don't know**," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the **Note** at the bottom of this page.

- 14 Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering . . . . .

▶ If you checked "**No**" on line 14, the taxpayer **cannot** take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked "**Yes**" on line 14, continue.

- 15 Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2014? See instructions . . . . .

▶ If you checked "**No**" on line 15, **stop**; the taxpayer **cannot** take the EIC. If you checked "**Yes**" on line 15, the taxpayer can take the EIC. Complete **Schedule EIC** and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if **Form 8862** must be filed. Go to line 20.

**Note.** If there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children).

|   | Child 1  | Child 2  | Child 3  |
|---|--|--|--|
| <b>LIVEWITH PARENT</b>  |  |  |  |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Yes <input type="checkbox"/> No            | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Yes <input type="checkbox"/> No            | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

**Part III Taxpayers Without a Qualifying Child**

**16** Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period.) See the instructions before answering . . . . .

☐ Yes ☐ No

▶ If you checked "No" on line 16, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

**17** Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2014? See the instructions before answering . . . . .

☐ Yes ☐ No

▶ If you checked "No" on line 17, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

**18** Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2014? If the taxpayer's filing status is married filing jointly, check "No" . . . . .

☐ Yes ☐ No

▶ If you checked "Yes" on line 18, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

**19** Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2014? See instructions . . . . .

☐ Yes ☐ No

▶ If you checked "No" on line 19, **stop**; the taxpayer **cannot** take the EIC. If you checked "Yes" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if **Form 8862** must be filed. Go to line 20.

**Part IV Due Diligence Requirements**

**20** Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you? . . . . .

☒ Yes ☐ No

**21** Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)? . . . . .

☒ Yes ☐ No

**22** If any qualifying child was not the taxpayer's son or daughter, do you know or did you ask why the parents were not claiming the child? . . . . .

☐ Yes ☐ No  
☒ Does not apply

**23** If the answer to question 13a is "Yes" (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child? . . . . .

☐ Yes ☐ No  
☒ Does not apply

**24** Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering . . . . .

☒ Yes ☐ No  
☐ Does not apply

**To comply with the EIC knowledge requirement, you must not know or have reason to know that any information you used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to you or known by you, and you must make reasonable inquiries if the information furnished to you appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.**

**25** Did you document (a) the taxpayer's answer to question 22 (if applicable), (b) whether you explained the tiebreaker rules to the taxpayer and any additional information you got from the taxpayer as a result, and (c) any additional questions you asked and the taxpayer's answers? . . . . .

☐ Yes ☐ No  
☐ Does not apply

▶ You have complied with all the due diligence requirements if you:

1. Completed the actions described on lines 20 and 21 and checked "Yes" on those lines,
2. Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked "Yes" (or "Does not apply") on those lines,
3. Submit Form 8867 in the manner required, **and**
4. Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under Document Retention:
  - a. Form 8867,
  - b. The EIC worksheet(s) or your own worksheet(s),
  - c. Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
  - d. A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
  - e. A record of any additional questions you asked and your client's answers.

▶ You have not complied with all the due diligence requirements if you checked "No" on line 20, 21, 22, 23, 24, or 25. You may have to pay a \$500 penalty for each failure to comply.

**Part V Documents Provided to You**

- 26** Identify below any document that the taxpayer provided to you and that you relied on to determine the taxpayer's EIC eligibility. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

**Residency of Qualifying Child(ren)**

- |   |  |
|---|--|
| <input type="checkbox"/> <b>a</b> No qualifying child                       | <input type="checkbox"/> <b>i</b> Place of worship statement                                       |
| <input type="checkbox"/> <b>b</b> School records or statement               | <input type="checkbox"/> <b>j</b> Indian tribal official statement                                 |
| <input type="checkbox"/> <b>c</b> Landlord or property management statement | <input type="checkbox"/> <b>k</b> Employer statement   |
| <input type="checkbox"/> <b>d</b> Health care provider statement            | <input type="checkbox"/> <b>l</b> Other (specify) ▼  |
| <input type="checkbox"/> <b>e</b> Medical records                           | _____  |
| <input type="checkbox"/> <b>f</b> Child care provider records               | _____  |
| <input type="checkbox"/> <b>g</b> Placement agency statement                | _____  |
| <input type="checkbox"/> <b>h</b> Social service records or statement       | <input checked="" type="checkbox"/> <b>m</b> Did not rely on any documents, but made notes in file |
|   | <input type="checkbox"/> <b>n</b> Did not rely on any documents                                    |

**Disability of Qualifying Child(ren)**

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> <b>o</b> No disabled child                | <input type="checkbox"/> <b>s</b> Other (specify) ▼                                     |
| <input type="checkbox"/> <b>p</b> Doctor statement                            | _____   |
| <input type="checkbox"/> <b>q</b> Other health care provider statement        | _____   |
| <input type="checkbox"/> <b>r</b> Social services agency or program statement | <input type="checkbox"/> <b>t</b> Did not rely on any documents, but made notes in file |
|   | <input type="checkbox"/> <b>u</b> Did not rely on any documents                         |

- 27** If a Schedule C is included with this return, identify below the information that the taxpayer provided to you and that you relied on to prepare the Schedule C. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no Schedule C, check box a.

**Documents or Other Information**

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> <b>a</b> No Schedule C                       | <input type="checkbox"/> <b>h</b> Bank statements                                       |
| <input type="checkbox"/> <b>b</b> Business license                               | <input type="checkbox"/> <b>i</b> Reconstruction of income and expenses                 |
| <input type="checkbox"/> <b>c</b> Forms 1099                                     | <input type="checkbox"/> <b>j</b> Other (specify) ▼                                     |
| <input type="checkbox"/> <b>d</b> Records of gross receipts provided by taxpayer | _____   |
| <input type="checkbox"/> <b>e</b> Taxpayer summary of income                     | _____   |
| <input type="checkbox"/> <b>f</b> Records of expenses provided by taxpayer       | <input type="checkbox"/> <b>k</b> Did not rely on any documents, but made notes in file |
| <input type="checkbox"/> <b>g</b> Taxpayer summary of expenses                   | <input type="checkbox"/> <b>l</b> Did not rely on any documents                         |

Form 8867 (2014)

|  |                            |  |  |                            |  |
|--|----------------------------|--|--|----------------------------|--|
| 22222  |                            | a Employee's social security number<br>400-00-6202 |  | OMB No. 1545-0008          |  |
| b Employer identification number (EIN)<br>47-7654321   |                            |  | 1 Wages, tips, other compensation<br>20,000.00   |                            | 2 Federal income tax withheld<br>3,600.00  |
| c Employer's name, address, and ZIP code<br>TWO TESTER INC<br>123 FRONT ST<br>LINCOLN NE 68510               |                            |  | 3 Social security wages<br>20,000.00   |                            | 4 Social security tax withheld<br>1,240.00 |
|  |                            |  | 5 Medicare wages and tips<br>20,000.00   |                            | 6 Medicare tax withheld<br>290.00          |
|  |                            |  | 7 Social security tips   |                            | 8 Allocated tips                           |
| d Control number   |                            |  | 9  |                            | 10 Dependent care benefits                 |
| e Employee's first name and initial      Last name<br>SINGLE      PARENT<br>111 MAIN ST<br>NAPOLEON MI 49261 |                            |  | 11 Nonqualified plans  |                            | 12a  |
|  |                            |  | 13 Statutory employee      Retirement plan      Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |                            | 12b  |
|  |                            |  | 14 Other   |                            | 12c  |
|  |                            |  |  |                            | 12d  |
| f Employee's address and ZIP code  |                            |  |  |                            |  |
| 15 State   | Employer's state ID number | 16 State wages, tips, etc.                         | 17 State income tax  | 18 Local wages, tips, etc. | 19 Local income tax                        |
| NE   | 2468013                    | 20,000.00  | 46.00  |                            |  |
|  |                            |  |  |                            |  |
|  |                            |  |  |                            |  |

Form **W-2** Wage and Tax Statement  
Copy 1 — For State, City, or Local Tax Department

2014

Department of the Treasury—Internal Revenue Service

# Nebraska Individual Income Tax Return

for the taxable year January 1, 2014 through December 31, 2014 or other taxable year:  
 , 2014 through ,

FORM 1040N

**2014**

Please Type or Print

Your First Name and Initial

**SINGLE**

Last Name

**PARENT**

PLEASE DO NOT WRITE IN THIS SPACE

If a Joint Return, Spouse's First Name and Initial

Last Name

Current Mailing Address (Number and Street or PO Box)

**111 MAIN ST**

City

**NAPOLEON**

State

**MI**

Zip Code

**49261**

**Important: SSN(s) must be entered below.**

Your Social Security Number

**400 00 6202**

Spouse's Social Security Number

**High School District Code**

**5 5 5 5 0 0 1**

(1) ☐ Farmer/Rancher

(2) ☐ Active Military

(1) ☐ Deceased Taxpayer(s)  
(first name & date of death):

**1 Federal Filing Status:**

(1) ☐ Single

(3) ☐ Married, filing separately – Spouse's SSN: \_\_\_\_\_

(4) ☒ Head of Household

(2) ☐ Married, filing jointly

and Full Name

(5) ☐ Widow(er) with dependent children

**2a** Check if YOU were:

(1) ☐ 65 or older

(2) ☐ Blind

**2b** Check here if someone (such as your parent) can claim you or your spouse as a dependent: (1) ☐ You (2) ☐ Spouse

SPOUSE was:

(3) ☐ 65 or older

(4) ☐ Blind

**3 Type of Return:**

(1) ☒ Resident

(2) ☐ Partial-year resident from / , 2014 to / , 2014 (**attach** Schedule III)

(3) ☐ Nonresident (**attach** Schedule III)

**4** Federal exemptions (number of exemptions claimed on your 2014 federal return) . . . . .

**4 2**

**5** Federal adjusted gross income (AGI) (line 4, Federal Form 1040EZ; line 21, Federal Form 1040A; line 37, Federal Form 1040) . . . . .

**5 20,000 00**

**6** Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$6,200 if single; \$12,400 if married, filing jointly or qualified widow(er); \$6,200 if married, filing separately; or \$9,100 if head of household) . . . . .

**6 9,100 00**

**7** Total itemized deductions (line 29, Federal Schedule A – see instructions) . . . . .

**7 00**

**8** State and local income taxes (line 5, Schedule A, Federal Form 1040 – see instructions.) . . . . .

**8 00**

**9** Nebraska itemized deductions (line 7 minus line 8) . . . . .

**9 00**

**10** Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater (the larger of line 6 or line 9) . . . . .

**10 9,100 00**

**11** Nebraska income before adjustments (line 5 minus line 10) . . . . .

**11 10,900 00**

**12** Adjustments increasing federal AGI (line 53, from **attached** Nebraska Schedule I) . . . . .

**12 00**

**13** Adjustments decreasing federal AGI (line 71, from **attached** Nebraska Schedule I) . . . . .

**13 00**

**14** Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-.

Residents complete lines 15 and 16. Partial-year residents and nonresidents complete Nebraska Schedule III before continuing . . . . .

**14 10,900 00**

**15** Nebraska income tax (Partial-year residents and nonresidents enter the result from line 85, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.) . . . . .

**15 324 00**

**16** Nebraska other tax calculation:

**a** Federal Tax on Lump Sum Distributions (Federal Form 4972) **16 a** \$ \_\_\_\_\_

**b** Federal tax on early distributions (lesser of Federal Form 5329 or line 59, Federal Form 1040) . . . . . **16 b** \$ \_\_\_\_\_

**c Total** (add lines 16a and 16b) . . . . . **16 c** \$ \_\_\_\_\_

Residents multiply line 16c by 29.6% (x .296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 86, Nebraska Schedule III . . . . .

**16 00**

**17** Total Nebraska tax before personal exemption credit (add lines 15 and 16).

Do not pay the amount on this line. Pay the amount from line 39 . . . . .

**17 324 00**

|    |  |    |       |    |
|----|--|----|-------|----|
| 18 | Amount from line 17 (Total Nebraska tax)   | 18 | 324   | 00 |
| 19 | Nebraska personal exemption credit for residents only (\$128 per exemption)  | 19 | 256   | 00 |
| 20 | Credit for tax paid to another state, line 76, Nebraska Schedule II<br>(attach Nebraska Schedule II and the other state's return)  | 20 |       | 00 |
| 21 | Credit for the elderly or disabled (attach copy of Federal Schedule R)   | 21 |       | 00 |
| 22 | Community Development Assistance Act credit (attach Form CDN)  | 22 |       | 00 |
| 23 | Form 3800N nonrefundable credit (attach Form 3800N)  | 23 |       | 00 |
| 24 | Nebraska child/dependent care nonrefundable credit, only if line 5 is more<br>than \$29,000 (attach a copy of Federal Form 2441 and see instructions)  | 24 |       | 00 |
| 25 | Credit for financial institution tax (attach Form NFC)   | 25 |       | 00 |
| 26 | Total nonrefundable credits (add lines 19 through 25)  | 26 | 256   | 00 |
| 27 | Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If the result is greater than your<br>federal tax liability, complete the Federal Tax Liability Worksheet in the instructions. If entering federal tax,<br>check box <input type="checkbox"/> and attach a copy of the federal return  | 27 | 68    | 00 |
| 28 | Total Nebraska income tax withheld (attach 2014 Forms, see instructions)<br>a W-2 \$ 46      b K-1N \$<br>c W-2G, 1099-R, 1099-MISC, or others \$  | 28 | 46    | 00 |
| 29 | 2014 estimated tax payments (include any 2013 overpayment credited to 2014 and<br>any payments submitted with an extension request)  | 29 |       | 00 |
| 30 | Form 3800N refundable credit (attach Form 3800N)   | 30 |       | 00 |
| 31 | Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less<br>(attach a copy of Form 2441N)  | 31 | 704   | 00 |
| 32 | Beginning Farmer credit (from Form 1099 BFC)   | 32 |       | 00 |
| 33 | Nebraska earned income credit. Enter number of qualifying children 97 1<br>Federal credit 98 \$ 2,954.00 x .10 (10%) (attach federal return,<br>pages 1 and 2 - see instructions)  | 33 | 295   | 00 |
| 34 | Angel Investment Tax Credit (see instructions)   | 34 |       | 00 |
| 35 | Total refundable credits (add lines 28 through 34)   | 35 | 1,045 | 00 |
| 36 | Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of -0-<br>or greater, or used the annualized income method, attach Form 2210N, and check this box 96 <input type="checkbox"/>   | 36 |       | 00 |
| 37 | Total tax and penalty. Add lines 27 and 36   | 37 | 68    | 00 |
| 38 | Use tax due on taxable purchases where applicable sales tax was not collected. (see instructions)<br>Enter purchases subject to state tax 91 \$ 400 State tax 92 \$ 22 (purchases x 5.5%);<br>Enter purchases subject to local tax 93 \$ 400 Local tax 94 \$ 6 (purchases x local rate of 1.5%)<br>95 Local code 2 8 5 (see local rate schedule);<br>Add state and local taxes and enter on line 38. If no use tax is due, enter -0- on line 38. | 38 | 28    | 00 |
| 39 | Total amount due. If line 35 is less than total of lines 37 and 38, subtract line 35 from the total of lines 37<br>and 38. Pay this amount in full. For electronic or credit card payment, check here <input type="checkbox"/> and see instructions  | 39 |       | 00 |
| 40 | Overpayment. If line 35 is more than total of lines 37 and 38, subtract total of lines 37 and 38 from line 35.   | 40 | 949   | 00 |
| 41 | Amount of line 40 you want applied to your 2015 estimated tax  | 41 |       | 00 |
| 42 | Wildlife Conservation Fund donation of \$1 or more.  | 42 |       | 00 |
| 43 | Amount of line 40 you want refunded to you (line 40 minus lines 41 and 42).<br><b>File early! It may take three months to receive your refund if you file a paper return.</b>  | 43 | 949   | 00 |

**Expecting a Refund? Have it sent directly to your bank account! (see instructions)**

44a Routing Number           44b Type of Account ☐ 1 = Checking 2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;  
use an actual check or savings account number, not a deposit slip)

44c Account Number

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

44d ☐ Check this box if this refund will go to a bank account outside the United States.



Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

**sign  
here**

Your Signature

Date

Email Address

Keep a copy of  
this return for  
your records.

Spouse's Signature (if filing jointly, both must sign)

Daytime Phone

**paid  
preparer's  
use only**

Preparer's Signature

Date

Preparer's PTIN

Print Firm's Name (or yours if self-employed), Address and Zip Code

EIN

( )

Daytime Phone

Mail returns **requesting a refund** to: **Nebraska Department of Revenue, PO Box 98912, Lincoln, NE 68509-8912.**  
Mail returns **not requesting a refund** to: **Nebraska Department of Revenue, PO Box 98934, Lincoln, NE 68509-8934.**

# Nebraska Child and Dependent Care Expenses

- File Form 2441N ONLY if your adjusted gross income is \$29,000 or less, and you are claiming the Nebraska refundable child and dependent care credit.
- Complete the reverse side of this form if you received dependent care benefits.
- Attach this form to Form 1040N.

FORM 2441N  
**2014**

Name on Form 1040N

**SINGLE PARENT**

Your Social Security Number

**400 | 00 | 6202**

**BEFORE YOU BEGIN** – Please see [Federal Form 2441](#) instructions for definitions of the following terms:

- **Dependent Care Benefits**
- **Qualifying Persons**
- **Qualified Expenses**

## Part I — Persons or Organizations Who Provide the Care

• You must complete this part. (Paper filers, please attach a schedule if you need more space.)

| 1 | (A)<br>Care<br>Provider's Name | (B)<br>Address<br>(Number, Street, Apt. No., City, State, and Zip Code) | (C)<br>Identifying Number<br>(SSN or EIN) | (D)<br>Amount Paid<br>(See Federal Form 2441<br>instructions) |
|---|--------------------------------|---|---|---|
|   | TINY TOTS                      | 222 CHILD CARE LANE<br>NAPOLEON MI 49261                                | 41-2222222                                | 2,200.00  |
|   |                                |   |   |   |
|   |                                |   |   |   |

Did you receive  
**dependent care benefits?**

\_\_\_\_\_ No \_\_\_\_\_ Complete only Part II below.

\_\_\_\_\_ Yes \_\_\_\_\_ Complete Part III on the back first, and then complete Part II.

**CAUTION:** If the care was provided in your home, you may owe employment taxes. See Federal Form 1040 instructions, line 59a.

## Part II — Credit for Child and Dependent Care Expenses

**2** Information about your **qualifying persons**. (Paper filers, please attach a schedule if you have more than three qualifying persons.)

| (A)<br>Qualifying Person's Name |        | (B)<br>Qualifying Person's<br>Social Security Number |    |      | (C) Qualified Expenses You<br>Incurred and Paid in 2014 for the<br>Persons Listed in Column (A) |
|---------------------------------|--------|--|----|------|---|
| First                           | Last   |  |    |      |   |
| LIVEWITH                        | PARENT | 400  | 00 | 6212 | 2,200.00  |
|                                 |        |  |    |      |   |
|                                 |        |  |    |      |   |

**3** Add the amounts in Column (C) of line 2. **Do not** enter more than \$3,000 for one qualifying person, or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 35. . . . .

**3** 2,200.00

**4** Enter your **earned income** (see Federal Form 2441 instructions) . . . . .

**4** 20,000.00

**5** If married, filing jointly, enter your spouse's earned income. If your spouse was a student or was disabled, see instructions; **all others**, enter the amount from line 4. . . . .

**5** 20,000.00

**6** Enter the **smallest** of line 3, 4, or 5 . . . . .

**6** 2,200.00

**7** Enter federal AGI from Nebraska Form 1040N, line 5. (If line 7 is over \$29,000, **do not** file this form; instead see instructions for line 24, Form 1040N, and use Federal Form 2441.) . . . . .

**7** 20,000

**8** Enter the federal decimal amount shown below that applies to the dollar amount on line 7.

If line 7 is:

| Over   | But not over | Federal decimal amount is |
|--------|--------------|---------------------------|
| \$ 0   | 15,000       | .35                       |
| 15,000 | 17,000       | .34                       |
| 17,000 | 19,000       | .33                       |
| 19,000 | 21,000       | .32                       |

If line 7 is:

| Over     | But not over | Federal decimal amount is |
|----------|--------------|---------------------------|
| \$21,000 | 23,000       | .31                       |
| 23,000   | 25,000       | .30                       |
| 25,000   | 27,000       | .29                       |
| 27,000   | 29,000       | .28                       |

**8** .32

**9** Enter the state decimal amount below that applies to the dollar amount on line 7.

If line 7 is:

| Over        | But not over | State decimal amount is |
|-------------|--------------|-------------------------|
| \$0 or less | 22,000       | 1.00                    |
| 22,000      | 23,000       | .90                     |
| 23,000      | 24,000       | .80                     |
| 24,000      | 25,000       | .70                     |

If line 7 is:

| Over     | But not over | State decimal amount is |
|----------|--------------|-------------------------|
| \$25,000 | 26,000       | .60                     |
| 26,000   | 27,000       | .50                     |
| 27,000   | 28,000       | .40                     |
| 28,000   | 29,000       | .30                     |

**9** 1.00

**10** Multiply line 6 by the decimal amount on line 8 and enter the result. If you paid 2013 expenses in 2014, see instructions . . . . .

**10** 704.00

**11** Multiply line 10 by the decimal amount on line 9. Residents enter result here and on line 31, Form 1040N.

**11** 704.00

**12** Partial-year residents multiply line 11 by the ratio from Schedule III, line 80: \_\_\_\_\_. Enter this result here and on line 31, Form 1040N . . . . .

**12**

**13** Part III, dependent care benefits, begins on the next page.

## **NACTP**

### **Test 3**

Nebraska Test 3 is based on the NACTP test 10. This test is Married Filing Joint taxpayers. There are 2 Forms W-2 and they itemize deductions. The Social Security Numbers (SSNs) were changed to SSNs assigned to Nebraska for testing.

If you support estimated income tax payments, please enter four \$100.00 payments using the bank information and debit dates shown below.

**Federal Forms:** 1040, W-2 (2), Schedule A, Schedule B  
**Nebraska Forms:** 1040N, Schedule I

**Taxpayer:** Foreign Address  
123 Front Street  
06579 Rome Italy

**SSN:** 400-00-6203  
**DOB:** 11/24/1974

**Spouse:** Jane Address  
  
**SSN:** 400-00-6213  
**DOB:** 10/24/1974

Use the following information if you support estimated payments:

**RTN:** 104000058  
**Bank Account:** 12345  
**Type of Account:** Checking  
**Amount of Payments:** 100.00  
**Debit Dates:** 04-15-2015  
06-15-2015  
09-15-2015  
01-15-2016

**Filing Status:** Married, Filing Jointly (itemizing)

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning

, 2014, ending

, 20

See separate instructions.

Your first name and initial

FOREIGN

Last name

ADDRESS

Your social security number

400 00 6203

If a joint return, spouse's first name and initial

JANE

Last name

ADDRESS

Spouse's social security number

400 00 6213

Home address (number and street). If you have a P.O. box, see instructions.

123 FRONT STREET

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

ROME

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

ITALY

Foreign province/state/county

Foreign postal code

06579

## Filing Status

1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

## Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . . }  
b ☒ Spouse . . . . . }

Boxes checked on 6a and 6b 2

c Dependents:

| (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions) |
|----------------|-----------|--|-------------------------------------|--|
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |

No. of children on 6c who:  
• lived with you  
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶ 2

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed . . . . .

## Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .

7 59,700

8a Taxable interest. Attach Schedule B if required . . . . .

8a 7,917

b Tax-exempt interest. Do not include on line 8a . . . . .

8b

9a Ordinary dividends. Attach Schedule B if required . . . . .

9a 800

b Qualified dividends . . . . .

9b

800

10 Taxable refunds, credits, or offsets of state and local income taxes . . . . .

10 250

11 Alimony received . . . . .

11

12 Business income or (loss). Attach Schedule C or C-EZ . . . . .

12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

13

14 Other gains or (losses). Attach Form 4797 . . . . .

14

15a IRA distributions . . . . .

15a

b Taxable amount . . . . .

15b

16a Pensions and annuities . . . . .

16a

b Taxable amount . . . . .

16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .

17

18 Farm income or (loss). Attach Schedule F . . . . .

18

19 Unemployment compensation . . . . .

19

20a Social security benefits . . . . .

20a

b Taxable amount . . . . .

20b

21 Other income. List type and amount . . . . .

21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

22 68,667

## Adjusted Gross Income

23 Reserved . . . . .

23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .

24

25 Health savings account deduction. Attach Form 8889 . . . . .

25

26 Moving expenses. Attach Form 3903 . . . . .

26

27 Deductible part of self-employment tax. Attach Schedule SE . . . . .

27

28 Self-employed SEP, SIMPLE, and qualified plans . . . . .

28

29 Self-employed health insurance deduction . . . . .

29

30 Penalty on early withdrawal of savings . . . . .

30

31a Alimony paid b Recipient's SSN ▶

31a

32 IRA deduction . . . . .

32

33 Student loan interest deduction . . . . .

33

34 Reserved . . . . .

34

35 Domestic production activities deduction. Attach Form 8903 . . . . .

35

36 Add lines 23 through 35 . . . . .

36

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

37 68,667

## Tax and Credits

## Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$6,200

Married filing jointly or Qualifying widow(er), \$12,400

Head of household, \$9,100

## Other Taxes

## Payments

If you have a qualifying child, attach Schedule EIC.

## Refund

Direct deposit? See instructions.

## Amount You Owe

## Third Party Designee

## Sign Here

Joint return? See instructions. Keep a copy for your records.

## Paid Preparer Use Only

|     |  |  |        |
|-----|--|--|--------|
| 38  | Amount from line 37 (adjusted gross income)  | 38   | 68,667 |
| 39a | Check <input type="checkbox"/> <b>You</b> were born before January 2, 1950, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1950, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b> |  |        |
| b   | If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> <b>39b</b>   |  |        |
| 40  | <b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)   | 40   | 21,275 |
| 41  | Subtract line 40 from line 38  | 41   | 47,392 |
| 42  | <b>Exemptions.</b> If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions   | 42   | 7,900  |
| 43  | <b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-   | 43   | 39,492 |
| 44  | <b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>   | 44   | 4,894  |
| 45  | <b>Alternative minimum tax</b> (see instructions). Attach Form 6251  | 45   |        |
| 46  | Excess advance premium tax credit repayment. Attach Form 8962  | 46   |        |
| 47  | Add lines 44, 45, and 46   | 47   | 4,894  |
| 48  | Foreign tax credit. Attach Form 1116 if required   | 48   |        |
| 49  | Credit for child and dependent care expenses. Attach Form 2441   | 49   |        |
| 50  | Education credits from Form 8863, line 19  | 50   |        |
| 51  | Retirement savings contributions credit. Attach Form 8880  | 51   |        |
| 52  | Child tax credit. Attach Schedule 8812, if required  | 52   |        |
| 53  | Residential energy credit. Attach Form 5695  | 53   |        |
| 54  | Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>   | 54   |        |
| 55  | Add lines 48 through 54. These are your <b>total credits</b>   | 55   |        |
| 56  | Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-  | 56   | 4,894  |
| 57  | Self-employment tax. Attach Schedule SE  | 57   |        |
| 58  | Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919   | 58   |        |
| 59  | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required  | 59   |        |
| 60a | Household employment taxes from Schedule H   | 60a  |        |
| b   | First-time homebuyer credit repayment. Attach Form 5405 if required  | 60b  |        |
| 61  | Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>  | 61   |        |
| 62  | Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)  | 62   |        |
| 63  | Add lines 56 through 62. This is your <b>total tax</b>   | 63   | 4,894  |
| 64  | Federal income tax withheld from Forms W-2 and 1099  | 64   | 6,680  |
| 65  | 2014 estimated tax payments and amount applied from 2013 return  | 65   |        |
| 66a | <b>Earned income credit (EIC)</b>  | 66a  |        |
| b   | Nontaxable combat pay election <b>66b</b>  |  |        |
| 67  | Additional child tax credit. Attach Schedule 8812  | 67   |        |
| 68  | American opportunity credit from Form 8863, line 8   | 68   |        |
| 69  | Net premium tax credit. Attach Form 8962   | 69   |        |
| 70  | Amount paid with request for extension to file   | 70   |        |
| 71  | Excess social security and tier 1 RRTA tax withheld  | 71   |        |
| 72  | Credit for federal tax on fuels. Attach Form 4136  | 72   |        |
| 73  | Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> Reserved <b>d</b> <input type="checkbox"/>  | 73   |        |
| 74  | Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>   | 74   | 6,680  |
| 75  | If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>   | 75   | 1,786  |
| 76a | Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>  | 76a  | 1,786  |
| b   | Routing number   | c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |        |
| d   | Account number   |  |        |
| 77  | Amount of line 75 you want <b>applied to your 2015 estimated tax</b>   | 77   |        |
| 78  | <b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions  | 78   |        |
| 79  | Estimated tax penalty (see instructions)   | 79   |        |

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☒ **No**

Designee's name  Phone no.  Personal identification number (PIN)

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

|   |      |                                     |  |
|---|------|-------------------------------------|--|
| Your signature<br><b>For Info Only - Do not file</b>  | Date | Your occupation<br><b>CLERK</b>     | Daytime phone number   |
| Spouse's signature. If a joint return, <b>both</b> must sign.<br><b>For Info Only - Do not file</b> | Date | Spouse's occupation<br><b>CLERK</b> | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> |

|   |                               |                           |  |
|---|-------------------------------|---------------------------|--|
| Print/Type preparer's name<br><b>KATHLEEN PERRY</b> | Preparer's signature          | Date<br><b>09/05/2014</b> | Check <input type="checkbox"/> if self-employed PTIN<br><b>P11111111</b> |
| Firm's name <b>HRB TAX GROUP INC</b>                | Firm's EIN <b>43-1871840</b>  |                           |  |
| Firm's address <b>DUBLIN, OH 43017</b>              | Phone no. <b>614-659-1158</b> |                           |  |

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

► Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).

► Attach to Form 1040.

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

**FOREIGN & JANE ADDRESS**

**600-00-1010**

|   |   |    |            |
|---|---|----|------------|
| <b>Caution.</b> Do not include expenses reimbursed or paid by others. |   |    |            |
| <b>Medical and Dental Expenses</b>                                    | 1 Medical and dental expenses (see instructions) _____  | 1  |            |
|   | 2 Enter amount from Form 1040, line 38 _____ <b>2</b>   |    |            |
|   | 3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead _____  | 3  |            |
|   | 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter - 0- _____  |    | 4          |
| <b>Taxes You Paid</b>   | 5 State and local (check only one box):   |    |            |
|   | a <input checked="" type="checkbox"/> Income taxes, or  | 5  | 1,250.     |
|   | b <input type="checkbox"/> General sales taxes  |    |            |
|   | 6 Real estate taxes (see instructions) _____ <b>RE TAXES</b> 4,300.   | 6  | 4,300.     |
|   | 7 Personal property taxes _____   | 7  |            |
|   | 8 Other taxes. List type and amount ► _____   |    |            |
|   | <b>FOREIGN INCOME TAX</b> 125.  | 8  | 125.       |
|   | 9 Add lines 5 through 8 _____   |    | 9 5,675.   |
| <b>Interest You Paid</b>  | 10 Home mortgage interest and points reported to you on Form 1098 _____   | 10 | 9,600.     |
|   | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► _____ | 11 |            |
|   | 12 Points not reported to you on Form 1098. See instructions for special rules _____  | 12 |            |
|   | 13 Mortgage insurance premiums (see instructions) _____   | 13 |            |
|   | 14 Investment interest. Attach Form 4952 if required. (See instructions.) _____   | 14 |            |
|   | 15 Add lines 10 through 14 _____  |    | 15 9,600.  |
| <b>Gifts to Charity</b>   | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions _____ <b>CHURCH</b> 6,000.   | 16 | 6,000.     |
|   | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 _____  | 17 |            |
|   | 18 Carryover from prior year _____  | 18 |            |
|   | 19 Add lines 16 through 18 _____  |    | 19 6,000.  |
| <b>Casualty and Theft Losses</b>                                      | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) _____  | 20 |            |
| <b>Job Expenses and Certain Miscellaneous Deductions</b>              | 21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See inst.) ► _____  | 21 |            |
|   | 22 Tax preparation fees _____   | 22 | 95.        |
|   | 23 Other expenses - investment, safe deposit box, etc. List type and amount ► _____   | 23 |            |
|   | 24 Add lines 21 through 23 _____  | 24 | 95.        |
|   | 25 Enter amount from Form 1040, line 38 _____ <b>25</b> 68,667.   |    |            |
|   | 26 Multiply line 25 by 2% (.02) _____   | 26 | 1,373.     |
|   | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter - 0- _____   |    | 27 0.      |
| <b>Other Miscellaneous Deductions</b>                                 | 28 Other - from list in instructions. List type and amount ► _____  | 28 |            |
| <b>Total Itemized Deductions</b>                                      | 29 Is Form 1040, line 38, over \$150,000?   |    |            |
|   | <input checked="" type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.        |    | 29 21,275. |
|   | <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.  |    |            |
|   | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here _____  |    |            |

**KBA For Paperwork Reduction Act Notice, see Form 1040 instructions.**

**Schedule A (Form 1040) 2013**

**SCHEDULE B**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Interest and Ordinary Dividends**

► Attach to Form 1040A or 1040.

► Information about Schedule B and its instructions is at [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **08**

Name(s) shown on return

**FOREIGN & JANE ADDRESS**

Your social security number  
**600-00-1010**

**Part I**

**Interest**

(See separate instructions and the instructions for Form 1040A, or Form 1040, line 8a.)

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ►

**COOPER BANK**

**NATIONAL BANK**

**ROME BANK**

**Amount**

**6,647.**

**720.**

**550.**

**1**

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ►

**7,917.**

**3**

**7,917.**

**4**

**Note.** If line 4 is over \$1,500, you must complete Part III.

**Amount**

**Part II**

**Ordinary Dividends**

(See separate instructions and the instructions for Form 1040A, or Form 1040, line 9a.)

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5** List name of payer ►

**5**

- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ►

**6**

**Note.** If line 6 is over \$1,500, you must complete Part III.

**Part III**  
**Foreign Accounts and Trusts**

(See separate instructions.)

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2014, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

| Yes | No |
|-----|----|
| X   |    |

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

|  |   |
|--|---|
|  | X |
|--|---|

- b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►

- 8** During 2014, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See separate instructions

|  |   |
|--|---|
|  | X |
|--|---|

|  |                                      |  |  |                            |  |
|--|--------------------------------------|--|--|----------------------------|--|
| 22222  |                                      | a Employee's social security number<br>400-00-6203 |  | OMB No. 1545-0008          |  |
| b Employer identification number (EIN)<br>47-2244668   |                                      |  | 1 Wages, tips, other compensation<br>39,700.00   |                            | 2 Federal income tax withheld<br>4,460.00  |
| c Employer's name, address, and ZIP code<br>TEST THREE INC<br>123 MAIN ST<br>GRAND ISLAND NE 68801         |                                      |  | 3 Social security wages<br>39,700.00   |                            | 4 Social security tax withheld<br>2,461.40 |
|  |                                      |  | 5 Medicare wages and tips<br>39,700.00   |                            | 6 Medicare tax withheld<br>575.65          |
|  |                                      |  | 7 Social security tips   |                            | 8 Allocated tips                           |
| d Control number   |                                      |  | 9  |                            | 10 Dependent care benefits                 |
| e Employee's first name and initial Last name Suff.<br>FOREIGN ADDRESS<br>123 FRONT ST<br>ROME ITALY 06579 |                                      |  | 11 Nonqualified plans  |                            | 12a  |
|  |                                      |  | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |                            | 12b  |
|  |                                      |  | 14 Other   |                            | 12c  |
|  |                                      |  |  |                            | 12d  |
| f Employee's address and ZIP code  |                                      |  |  |                            |  |
| 15 State<br>NE   | Employer's state ID number<br>024680 | 16 State wages, tips, etc.<br>39,700.00            | 17 State income tax<br>750.00  | 18 Local wages, tips, etc. | 19 Local income tax                        |
|  |                                      |  |  |                            | 20 Locality name                           |

Form **W-2** Wage and Tax Statement  
Copy 1 — For State, City, or Local Tax Department

2014

Department of the Treasury—Internal Revenue Service



# Nebraska Individual Income Tax Return

for the taxable year January 1, 2014 through December 31, 2014 or other taxable year:  
 , 2014 through ,

FORM 1040N

**2014**

Please Type or Print

|  |   |                             |   |  |   |   |  |  |  |   |  |  |  |                          |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
|--|---|-----------------------------|---|--|---|---|--|--|--|---|--|--|--|--------------------------|--|---------------|--|-----------|--|--|--|--|--|--|--|---|---|---|---|---|---|---|
| Your First Name and Initial<br><b>FOREIGN</b>  |   | Last Name<br><b>ADDRESS</b> |   | <b>PLEASE DO NOT WRITE IN THIS SPACE</b>     |   |   |  |  |  |   |  |  |  |                          |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| If a Joint Return, Spouse's First Name and Initial<br><b>JANE</b>  |   | Last Name<br><b>ADDRESS</b> |   |  |   |   |  |  |  |   |  |  |  |                          |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| Current Mailing Address (Number and Street or PO Box)<br><b>123 FRONT ST</b>   |   |                             |   |  |   |   |  |  |  |   |  |  |  |                          |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| City<br><b>ROME</b>  |   | State<br><b>ITALY</b>       |   |  |   |   |  |  |  |   |  |  |  | Zip Code<br><b>06579</b> |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>Important: SSN(s) must be entered below.</b><br>Your Social Security Number<br><b>400 00 6203</b>   |   |                             |   |  |   |   |  |  |  | Spouse's Social Security Number<br><b>400 00 6213</b> |  |  |  |                          |  |               |  |           |  | <b>High School District Code</b><br><table border="1" style="width: 100%; text-align: center;"> <tr> <td>4</td><td>0</td><td>4</td><td>0</td><td>0</td><td>0</td><td>2</td> </tr> </table> |  |  |  |  |  | 4 | 0 | 4 | 0 | 0 | 0 | 2 |
| 4  | 0 | 4                           | 0 | 0  | 0 | 2 |  |  |  |   |  |  |  |                          |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| (1) <input type="checkbox"/> Farmer/Rancher  |   |                             |   | (2) <input type="checkbox"/> Active Military |   |   |  | (1) <input type="checkbox"/> Deceased Taxpayer(s)<br>(first name & date of death): _____ / / |  |   |  |  |  |                          |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>1 Federal Filing Status:</b><br>(1) <input type="checkbox"/> Single                      (3) <input type="checkbox"/> Married, filing separately – Spouse's SSN: _____ (4) <input type="checkbox"/> Head of Household<br>(2) <input checked="" type="checkbox"/> Married, filing jointly                      and Full Name _____ (5) <input type="checkbox"/> Widow(er) with dependent children  |   |                             |   |  |   |   |  |  |  |   |  |  |  |                          |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>2a Check if YOU were:</b> (1) <input type="checkbox"/> 65 or older                      (2) <input type="checkbox"/> Blind <b>2b Check here if someone (such as your parent) can claim you or</b><br><b>SPOUSE was:</b> (3) <input type="checkbox"/> 65 or older                      (4) <input type="checkbox"/> Blind <b>your spouse as a dependent:</b> (1) <input type="checkbox"/> You                      (2) <input type="checkbox"/> Spouse |   |                             |   |  |   |   |  |  |  |   |  |  |  |                          |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>3 Type of Return:</b><br>(1) <input checked="" type="checkbox"/> Resident                      (2) <input type="checkbox"/> Partial-year resident from _____ / _____ , 2014 to _____ / _____ , 2014 ( <b>attach</b> Schedule III)<br>(3) <input type="checkbox"/> Nonresident ( <b>attach</b> Schedule III)   |   |                             |   |  |   |   |  |  |  |   |  |  |  |                          |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>4 Federal exemptions (number of exemptions claimed on your 2014 federal return) . . . . .</b>   |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>4</b>                 |  | <b>2</b>      |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>5 Federal adjusted gross income (AGI) (line 4, Federal Form 1040EZ; line 21, Federal Form 1040A; line 37, Federal Form 1040) . . . . .</b>  |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>5</b>                 |  | <b>68,667</b> |  | <b>00</b> |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$6,200 if single; \$12,400 if married, filing jointly or qualified widow[er]; \$6,200 if married, filing separately; or \$9,100 if head of household) . . . . .</b>   |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>6</b>                 |  | <b>12,400</b> |  | <b>00</b> |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>7 Total itemized deductions (line 29, Federal Schedule A – see instructions) . . . . .</b>  |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>7</b>                 |  | <b>21,275</b> |  | <b>00</b> |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>8 State and local income taxes (line 5, Schedule A, Federal Form 1040 – see instructions.) . . . . .</b>  |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>8</b>                 |  | <b>1,250</b>  |  | <b>00</b> |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>9 Nebraska itemized deductions (line 7 minus line 8) . . . . .</b>  |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>9</b>                 |  | <b>20,025</b> |  | <b>00</b> |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater (the larger of line 6 or line 9) . . . . .</b>   |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>10</b>                |  | <b>20,025</b> |  | <b>00</b> |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>11 Nebraska income before adjustments (line 5 minus line 10) . . . . .</b>  |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>11</b>                |  | <b>48,642</b> |  | <b>00</b> |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>12 Adjustments increasing federal AGI (line 53, from attached Nebraska Schedule I) . . . . .</b>  |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>12</b>                |  | <b>00</b>     |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>13 Adjustments decreasing federal AGI (line 71, from attached Nebraska Schedule I) . . . . .</b>  |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>13</b>                |  | <b>850</b>    |  | <b>00</b> |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>14 Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-. Residents complete lines 15 and 16. Partial-year residents and nonresidents complete Nebraska Schedule III before continuing . . . . .</b>  |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>14</b>                |  | <b>47,792</b> |  | <b>00</b> |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>15 Nebraska income tax (Partial-year residents and nonresidents enter the result from line 85, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.) . . . . .</b>   |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>15</b>                |  | <b>1,791</b>  |  | <b>00</b> |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>16 Nebraska other tax calculation:</b>  |   |                             |   |  |   |   |  |  |  |   |  |  |  |                          |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>a Federal Tax on Lump Sum Distributions (Federal Form 4972) 16 a \$</b> _____   |   |                             |   |  |   |   |  |  |  |   |  |  |  |                          |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>b Federal tax on early distributions (lesser of Federal Form 5329 or line 59, Federal Form 1040) . . . . . 16 b \$</b> _____  |   |                             |   |  |   |   |  |  |  |   |  |  |  |                          |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>c Total (add lines 16a and 16b) . . . . . 16 c \$</b> _____   |   |                             |   |  |   |   |  |  |  |   |  |  |  |                          |  |               |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| Residents multiply line 16c by 29.6% (x .296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 86, Nebraska Schedule III . . . . .  |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>16</b>                |  | <b>00</b>     |  |           |  |  |  |  |  |  |  |   |   |   |   |   |   |   |
| <b>17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 39 . . . . .</b>   |   |                             |   |  |   |   |  |  |  |   |  |  |  | <b>17</b>                |  | <b>1,791</b>  |  | <b>00</b> |  |  |  |  |  |  |  |   |   |   |   |   |   |   |



Name on Form 1040N

**FOREIGN & JANE ADDRESS**

Social Security Number

400 | 00 | 6203

**Nebraska Schedule I—  
Nebraska Adjustments to Income for Nebraska Residents, Partial-Year Residents, and Nonresidents**

• Attach additional pages if necessary.

**Part A—Adjustments Increasing Federal AGI**

|  |                           |    |
|--|---------------------------|----|
| <b>45</b> Interest income from all state and local obligations exempt from federal tax                                     |                           |    |
| <b>a</b> List type: _____  | <b>b</b> Amount: \$ _____ |    |
| List type: _____   | Amount: _____             |    |
| Total interest income exempt from federal tax. Enter total of lines 45b .....  | <b>45</b>                 | 00 |
| <b>46</b> Exempt interest income from Nebraska obligations   |                           |    |
| <b>a</b> List type: _____  | <b>b</b> Amount: \$ _____ |    |
| List type: _____   | Amount: _____             |    |
| Total exempt interest income from Nebraska obligations. Enter total of lines 46b .....                                     | <b>46</b>                 | 00 |
| <b>47</b> Total taxable interest income. Enter the result of line 45 minus line 46.....                                    | <b>47</b>                 | 00 |
| <b>48</b> Financial Institution Tax Credit claimed. Enter amount from line 25, Form 1040N.....                             | <b>48</b>                 | 00 |
| <b>49</b> Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions) .....                     | <b>49</b>                 | 00 |
| <b>50</b> Nebraska College Savings Program recapture (see instructions).....   | <b>50</b>                 | 00 |
| <b>51</b> Federal net operating loss deduction.....  | <b>51</b>                 | 00 |
| <b>52</b> S corporation or LLC Non-Nebraska loss.....  | <b>52</b>                 | 00 |
| <b>53</b> Total adjustments increasing federal AGI (total lines 47 through 52). Enter here and on line 12, Form 1040N..... | <b>53</b>                 | 00 |

**Part B—Adjustments Decreasing Federal AGI**

|   |                           |     |    |
|---|---------------------------|-----|----|
| <b>54</b> State income tax refund deduction. Enter line 10, Federal Form 1040 .....   | <b>54</b>                 | 250 | 00 |
| <b>55</b> U.S. government obligations exempt for state purposes (list below or attach schedule)   |                           |     |    |
| <b>a</b> List type: _____   | <b>b</b> Amount: \$ _____ |     |    |
| List type: _____  | Amount: _____             |     |    |
| Total U.S. government obligations exempt for state purposes. Enter total of lines 55b .....   | <b>55</b>                 |     | 00 |
| <b>56</b> List fund name, total dividend, and percent of regulated investment company dividends from  |                           |     |    |
| <b>a</b> U.S. obligation: _____   |                           |     |    |
| <b>b</b> Total dividend: \$ _____ x <b>c</b> _____ % = <b>d</b> \$ _____  |                           |     |    |
| <b>a</b> U.S. obligation: _____   |                           |     |    |
| <b>b</b> Total dividend: \$ _____ x <b>c</b> _____ % = <b>d</b> \$ _____  |                           |     |    |
| Total regulated investment company dividends. Enter total of lines 56d .....  | <b>56</b>                 |     | 00 |
| <b>57</b> Total U.S. government obligations. Enter total of lines 55 and 56. ....   | <b>57</b>                 |     | 00 |
| <b>58</b> Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach all Forms 1099 and W-2 from the RRB.   |                           |     |    |
| <b>a</b> List type: _____   | <b>b</b> Amount: \$ _____ |     |    |
| List type: _____  | Amount: _____             |     |    |
| Total benefits paid by the RRB included in federal AGI. Enter total of lines 58b .....  | <b>58</b>                 |     | 00 |
| <b>59</b> Special capital gains/extraordinary dividend deduction [attach Form 4797N; a copy of Federal Schedule D; and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions) ..... | <b>59</b>                 |     | 00 |
| <b>60</b> Nebraska College Savings Program contribution (see instructions).....   | <b>60</b>                 | 600 | 00 |
| <b>61</b> Nebraska Long-Term Care Savings Plan contribution .....   | <b>61</b>                 |     | 00 |
| <b>62</b> Nebraska Long-Term Care Savings Plan earnings.....  | <b>62</b>                 |     | 00 |
| <b>63</b> S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions) .....  | <b>63</b>                 |     | 00 |
| <b>64</b> Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions) .....   | <b>64</b>                 |     | 00 |
| <b>65</b> Native American Indian Reservation income.....  | <b>65</b>                 |     | 00 |
| <b>66</b> Claim of right repayment .....  | <b>66</b>                 |     | 00 |
| <b>67</b> Nebraska NOL carryforward (attach a copy of the Nebraska NOL Worksheet for each loss year claimed on this line)   | <b>67</b>                 |     | 00 |
| <b>68</b> Nebraska agricultural revenue bond interest .....   | <b>68</b>                 |     | 00 |
| <b>69</b> Federally taxable Nebraska Investment Finance Association (NIFA) bond interest.....   | <b>69</b>                 |     | 00 |
| <b>70</b> Interest from federally taxable Build America Bonds issued by Nebraska governmental units.....  | <b>70</b>                 |     | 00 |
| <b>71</b> Total adjustments decreasing federal AGI (total lines 54 and 57 through 70). Enter here and on line 13, Form 1040N.   | <b>71</b>                 | 850 | 00 |

## NACTP

### Test 4

Nebraska Test 4 is based on the NACTP test 4. This test is Married, Filing Jointly taxpayers and the primary taxpayer died during this year. The taxpayers are eligible for additional standard deduction amounts because they qualify as blind/over 65. The Social Security Numbers (SSNs) were changed to SSNs assigned to Nebraska for testing. Also, line 8b of Form 1040 was updated to include tax exempt interest allowing for specific Nebraska Schedule I testing. If you support binary attachments, include the sample death certificate PDF from our [website](#).

Once all XML errors have been resolved, you are required to email the Department a PDF of Nebraska Test 4 for review. Only Form 1040N and Schedule I need to be emailed. Send to [rev.ecomm@nebraska.gov](mailto:rev.ecomm@nebraska.gov).

Note: Percentages shown on the form should be converted to their decimal equivalents in XML. Example: 19.33% should be shown as .1933 in the XML.

**Federal Forms:** 1040, 1099-R (2), Schedule B, Schedule D, 8949  
**Nebraska Forms:** 1040N, Schedule I

**Taxpayer:** Passed Away  
111 Main Street  
Quinton, AL 35130

SSN: 400-00-6204  
DOB: 01/10/1939 (Senior Citizen)  
DOD: 08/23/2014

**Spouse:** Investor Widow (Blind)

SSN: 400-00-6214  
DOB: 05/01/1939 (Senior Citizen)

**Filing Status:** Married, Filing Jointly

If you support Electronic Funds Withdrawal please send the following financial data for this test:

RTN: 104000058  
Bank Account: 12345  
Type of Account: Checking  
Amount of Payment: 87.00  
Debit Date: 04-15-2015

DECEASED

Form **1040**

Department of the Treasury—Internal Revenue Service

(99)

**U.S. Individual Income Tax Return****2014**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning

, 2014, ending

, 20

See separate instructions.

Your first name and initial

**PASSED**

Last name

**AWAY - DECEASED 8/23/2014**

Your social security number

**400 00 6204**

If a joint return, spouse's first name and initial

**INVESTOR**

Last name

**WIDOW**

Spouse's social security number

**400 00 6214**

Home address (number and street). If you have a P.O. box, see instructions.

**% INVESTOR WIDOW 111 MAIN ST**

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

**QUINTON, AL 35130****Presidential Election Campaign**Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

Foreign country name

Foreign province/state/county

Foreign postal code

**Filing Status**1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .b ☒ Spouse . . . . .

c Dependents:

| (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions) |
|----------------|-----------|--|-------------------------------------|--|
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |

If more than four dependents, see instructions and check here ☐

d Total number of exemptions claimed . . . . .

Boxes checked on 6a and 6b **2**

No. of children on 6c who:

• lived with you  
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶ **2****Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount

16a Pensions and annuities

16a

b Taxable amount

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

**12,800**

b Taxable amount

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

23 Reserved

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Reserved

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

**Adjusted Gross Income**

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

## Tax and Credits

## Standard Deduction for—

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$6,200  
Married filing jointly or Qualifying widow(er), \$12,400  
Head of household, \$9,100

## Other Taxes

## Payments

If you have a qualifying child, attach Schedule EIC.

## Refund

Direct deposit? See instructions.

## Amount You Owe

## Third Party Designee

## Sign Here

Joint return? See instructions. Keep a copy for your records.

## Paid Preparer Use Only

|     |   |     |        |
|-----|---|-----|--------|
| 38  | Amount from line 37 (adjusted gross income)   | 38  | 54,880 |
| 39a | Check <input checked="" type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input checked="" type="checkbox"/> Spouse was born before January 2, 1950, <input checked="" type="checkbox"/> Blind. Total boxes checked <b>3</b> |     |        |
| b   | If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b   |     |        |
| 40  | Itemized deductions (from Schedule A) or your standard deduction (see left margin)  | 40  | 16,000 |
| 41  | Subtract line 40 from line 38   | 41  | 38,880 |
| 42  | Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions   | 42  | 7,900  |
| 43  | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-   | 43  | 30,980 |
| 44  | Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>  | 44  | 1,098  |
| 45  | Alternative minimum tax (see instructions). Attach Form 6251  | 45  |        |
| 46  | Excess advance premium tax credit repayment. Attach Form 8962   | 46  |        |
| 47  | Add lines 44, 45, and 46  | 47  | 1,098  |
| 48  | Foreign tax credit. Attach Form 1116 if required  | 48  |        |
| 49  | Credit for child and dependent care expenses. Attach Form 2441  | 49  |        |
| 50  | Education credits from Form 8863, line 19   | 50  |        |
| 51  | Retirement savings contributions credit. Attach Form 8880   | 51  |        |
| 52  | Child tax credit. Attach Schedule 8812, if required   | 52  |        |
| 53  | Residential energy credit. Attach Form 5695   | 53  |        |
| 54  | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>   | 54  |        |
| 55  | Add lines 48 through 54. These are your total credits   | 55  |        |
| 56  | Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-   | 56  | 1,098  |
| 57  | Self-employment tax. Attach Schedule SE   | 57  |        |
| 58  | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919  | 58  |        |
| 59  | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required   | 59  |        |
| 60a | Household employment taxes from Schedule H  | 60a |        |
| b   | First-time homebuyer credit repayment. Attach Form 5405 if required   | 60b |        |
| 61  | Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>   | 61  |        |
| 62  | Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)  | 62  |        |
| 63  | Add lines 56 through 62. This is your total tax   | 63  | 1,098  |
| 64  | Federal income tax withheld from Forms W-2 and 1099   | 64  | 3,500  |
| 65  | 2014 estimated tax payments and amount applied from 2013 return   | 65  |        |
| 66a | Earned income credit (EIC)  | 66a |        |
| b   | Nontaxable combat pay election 66b  |     |        |
| 67  | Additional child tax credit. Attach Schedule 8812   | 67  |        |
| 68  | American opportunity credit from Form 8863, line 8  | 68  |        |
| 69  | Net premium tax credit. Attach Form 8962  | 69  |        |
| 70  | Amount paid with request for extension to file  | 70  |        |
| 71  | Excess social security and tier 1 RRTA tax withheld   | 71  |        |
| 72  | Credit for federal tax on fuels. Attach Form 4136   | 72  |        |
| 73  | Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>   | 73  |        |
| 74  | Add lines 64, 65, 66a, and 67 through 73. These are your total payments   | 74  | 3,500  |
| 75  | If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid   | 75  | 2,402  |
| 76a | Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>   | 76a | 2,402  |
| b   | Routing number 123456780 c Type: <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings  |     |        |
| d   | Account number 951ABD357  |     |        |
| 77  | Amount of line 75 you want applied to your 2015 estimated tax   | 77  |        |
| 78  | Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions  | 78  |        |
| 79  | Estimated tax penalty (see instructions)  | 79  |        |

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete below. ☒ No

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

|  |      |                                       |   |
|--|------|---------------------------------------|---|
| Your signature<br><b>For Info Only - Do not file</b>   | Date | Your occupation<br><b>DECEASED</b>    | Daytime phone number  |
| Spouse's signature. If a joint return, both must sign.<br><b>For Info Only - Do not file</b> | Date | Spouse's occupation<br><b>RETIRED</b> | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |

|   |                      |                           |  |
|---|----------------------|---------------------------|--|
| Print/Type preparer's name<br><b>KATHLEEN PERRY</b> | Preparer's signature | Date<br><b>09/05/2014</b> | Check <input type="checkbox"/> if self-employed PTIN<br><b>P11111111</b> |
|---|----------------------|---------------------------|--|

|                                      |                              |
|--------------------------------------|------------------------------|
| Firm's name <b>HRB TAX GROUP INC</b> | Firm's EIN <b>43-1871840</b> |
|--------------------------------------|------------------------------|

|  |                               |
|--|-------------------------------|
| Firm's address <b>DUBLIN, OH 43017</b> | Phone no. <b>614-659-1158</b> |
|--|-------------------------------|

**SCHEDULE B**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Interest and Ordinary Dividends**

► Attach to Form 1040A or 1040.

► Information about Schedule B and its instructions is at [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **08**

Name(s) shown on return

**PASSED AWAY & INVESTOR WIDOW**

Your social security number

**600-00-1004**

**Part I**

**Interest**

(See separate instructions and the instructions for Form 1040A, or Form 1040, line 8a.)

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ►

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ►

**Note.** If line 4 is over \$1,500, you must complete Part III.

**Part II**

**Ordinary Dividends**

(See separate instructions and the instructions for Form 1040A, or Form 1040, line 9a.)

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5** List name of payer ►  
**ALL OF OUR DIVIDENDS**

- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ►

**Note.** If line 6 is over \$1,500, you must complete Part III.

**Part III**  
**Foreign Accounts and Trusts**

(See separate instructions.)

- 7a** At any time during 2014, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
- b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►
- 8** During 2014, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See separate instructions

**Amount**

**1**

**2**

**3**

**4**

**Amount**

**5**

**6**

**10,500.**

**10,500.**

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

| Yes                                 | No                       |
|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2014**Attachment  
Sequence No. **12**

Name(s) shown on return

**PASSED AWAY & INVESTOR WIDOW**

Your social security number

**600-00-1004****Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|  | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part<br>I, line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e) from<br>column (d) and combine<br>the result with column (g) |
|--|----------------------------------|---------------------------------|---|--|
| <b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . . |                                  |                                 |   |  |
| <b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .   | <b>5,500.</b>                    | <b>8,000.</b>                   | <b>0.</b>   | <b>(2,500.)</b>  |
| <b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .  |                                  |                                 |   |  |
| <b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .  |                                  |                                 |   |  |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .  |                                  |                                 |   | <b>4</b>   |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .   |                                  |                                 |   | <b>5</b>   |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .  |                                  |                                 |   | <b>6</b> ( )   |
| <b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 . . . . .   |                                  |                                 |   | <b>7</b> <b>(2,500.)</b>   |

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

|   | (d)<br>Proceeds<br>(sales price) | (e)<br>Cost<br>(or other basis) | (g)<br>Adjustments<br>to gain or loss from<br>Form(s) 8949, Part<br>II, line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e) from<br>column (d) and combine<br>the result with column (g) |
|---|----------------------------------|---------------------------------|--|--|
| <b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . . |                                  |                                 |  |  |
| <b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .  | <b>32,500.</b>                   | <b>20,500.</b>                  | <b>0.</b>  | <b>12,000.</b>   |
| <b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .   |                                  |                                 |  |  |
| <b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .  |                                  |                                 |  |  |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .  |                                  |                                 |  | <b>11</b>  |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .  |                                  |                                 |  | <b>12</b>  |
| <b>13</b> Capital gain distributions. See the instructions . . . . .  |                                  |                                 |  | <b>13</b>  |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .  |                                  |                                 |  | <b>14</b> ( )  |
| <b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on page 2 . . . . .   |                                  |                                 |  | <b>15</b> <b>12,000.</b>   |

**KBA For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule D (Form 1040) 2014**

**Part III Summary**

|  |           |               |
|--|-----------|---------------|
| <b>16</b> Combine lines 7 and 15 and enter the result . . . . .  | <b>16</b> | <b>9,500.</b> |
| <ul style="list-style-type: none"><li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li><li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li><li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter - 0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li></ul> |           |               |
| <b>17</b> Are lines 15 and 16 <b>both</b> gains?   |           |               |
| <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.   |           |               |
| <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.   |           |               |
| <b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . . . ▶  | <b>18</b> |               |
| <b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶  | <b>19</b> |               |
| <b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?   |           |               |
| <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.   |           |               |
| <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.  |           |               |
| <b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:  |           |               |
| <ul style="list-style-type: none"><li>• The loss on line 16 or</li><li>• (\$3,000), or if married filing separately, (\$1,500)</li></ul>   | <b>21</b> | ( )           |
| <b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.  |           |               |
| <b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?   |           |               |
| <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).  |           |               |
| <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.   |           |               |

Schedule D (Form 1040) 2014

Department of the Treasury  
Internal Revenue Service

► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).  
 ► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

**2014**Attachment  
Sequence No. **12A**

Name(s) shown on return

**PASSED AWAY & INVESTOR WIDOW**

SSN or taxpayer identification number

**600-00-1004**

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are short term.

For long-term transactions, see page 2.

**Note.** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS  
☐ **(C)** Short-term transactions not reported to you on Form 1099-B

| 1  | (a)<br>Description of property<br>(Example: 100 sh. XYZ Co.) | (b)<br>Date<br>acquired<br>(Mo., day, yr.) | (c)<br>Date<br>sold or<br>disposed<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis.<br>See the Note below<br>and see Column (e)<br>in the separate<br>instructions | Adjustment, if any, to gain or loss.<br>If you enter an amount in column (g), enter a code in column (f).<br>See the separate instructions. |                                | (h)<br>Gain or (loss).<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|--|--|--|---|--|--|---|--------------------------------|---|
|  |  |  |   |  |  | (f)<br>Code(s)<br>from<br>insts.  | (g)<br>Amount of<br>adjustment |   |
|  | <b>STOCK 5 GAIN</b>  | <b>02/15<br/>/2013</b>                     | <b>01/29<br/>/2014</b>                                | <b>5,500</b>   | <b>8,000</b>   |   | <b>0.</b>                      | <b>(2,500)</b>  |
|  |  |  |   |  |  |   |                                |   |
|  |  |  |   |  |  |   |                                |   |
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|  |  |  |   |  |  |   |                                |   |
|  |  |  |   |  |  |   |                                |   |
|  |  |  |   |  |  |   |                                |   |
|  |  |  |   |  |  |   |                                |   |
| <b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ► |  |  |   | <b>5,500</b>   | <b>8,000</b>   |   | <b>0</b>                       | <b>(2,500)</b>  |

**Note.** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

**SSN or taxpayer identification number****PASSED AWAY & INVESTOR WIDOW****600-00-1004**

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note.** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☒ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS

☐ **(F)** Long-term transactions not reported to you on Form 1099-B

| 1                | (a)<br>Description of property<br>(Example: 100 sh. XYZ Co.)   | (b)<br>Date<br>acquired<br>(Mo., day, yr.) | (c)<br>Date<br>sold or<br>disposed<br>(Mo., day, yr.) | (d)<br>Proceeds<br>(sales price)<br>(see instructions) | (e)<br>Cost or other basis.<br>See the Note below<br>and see Column (e)<br>in the separate<br>instructions | Adjustment, if any, to gain or loss.<br>If you enter an amount in column (g), enter a code in column (f).<br>See the separate instructions. |                                | (h)<br>Gain or (loss).<br>Subtract column (e)<br>from column (d) and<br>combine the result<br>with column (g) |
|------------------|--|--|---|--|--|---|--------------------------------|---|
|                  |  |  |   |  |  | (f)<br>Code(s)<br>from<br>instrs.   | (g)<br>Amount of<br>adjustment |   |
|                  | <b>STOCK 1 GAIN</b>  | <b>01/01</b><br><b>/2000</b>               | <b>01/29</b><br><b>/2014</b>                          | <b>6,500</b>   | <b>2,000</b>   |   | <b>0.</b>                      | <b>4,500.</b>   |
|                  | <b>STOCK 2 GAIN</b>  | <b>04/10</b><br><b>/2002</b>               | <b>04/29</b><br><b>/2014</b>                          | <b>8,800</b>   | <b>7,500</b>   |   | <b>0.</b>                      | <b>1,300.</b>   |
|                  | <b>STOCK 3 GAIN</b>  | <b>03/29</b><br><b>/2004</b>               | <b>03/29</b><br><b>/2014</b>                          | <b>16,000</b>  | <b>10,000</b>  |   | <b>0.</b>                      | <b>6,000.</b>   |
|                  | <b>STOCK 4 GAIN</b>  | <b>10/20</b><br><b>/2008</b>               | <b>10/29</b><br><b>/2014</b>                          | <b>1,200</b>   | <b>1,000</b>   |   | <b>0.</b>                      | <b>200.</b>   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
|                  |  |  |   |  |  |   |                                |   |
| <b>2 Totals.</b> | Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ▶ |  |   | <b>32,500</b>  | <b>20,500</b>  |   | <b>0</b>                       | <b>12,000</b>   |

**Note.** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

☐ CORRECTED (if checked)

|   |   |  |  |  |                        |  |
|---|---|--|--|--|------------------------|--|
| PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code<br><b>FOUR TESTS SECURITY</b><br><b>123 MAIN ST</b><br><b>OMAHA NE 68111</b> |   | <b>1</b> Gross distribution<br>\$ <b>6,000.00</b>  |  | OMB No. 1545-0119<br><b>2014</b><br>Form <b>1099-R</b>   |                        | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b><br><br><b>Copy B</b><br><b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b><br><br>This information is being furnished to the Internal Revenue Service. |
|   |   | <b>2a</b> Taxable amount<br>\$ <b>6,000.00</b>   |  | <b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/> |                        |  |
|   |   | <b>3</b> Capital gain (included in box 2a)<br>\$   |  | <b>4</b> Federal income tax withheld<br>\$ <b>600.00</b>   |                        |  |
| PAYER'S federal identification number<br><b>47-1122334</b>  | RECIPIENT'S identification number<br><b>400-00-6204</b> | RECIPIENT'S name<br><b>PASSED AWAY</b><br><br>Street address (including apt. no.)<br><b>111 MAIN ST</b><br><br>City or town, state or province, country, and ZIP or foreign postal code<br><b>QUINTON AL 35130</b> |  | <b>5</b> Employee contributions /Designated Roth contributions or insurance premiums<br>\$                   |                        | <b>6</b> Net unrealized appreciation in employer's securities<br>\$  |
| <b>7</b> Distribution code(s)<br><b>7</b>   |   |  |  | IRA/SEP/SIMPLE <input type="checkbox"/>  | <b>8</b> Other<br>\$ % |  |
| <b>9a</b> Your percentage of total distribution %   |   |  |  | <b>9b</b> Total employee contributions<br>\$   |                        |  |
| <b>10</b> Amount allocable to IRR within 5 years<br>\$  | <b>11</b> 1st year of desig. Roth contrib.              | <b>12</b> State tax withheld<br>\$ <b>300.00</b>   |  | <b>13</b> State/Payer's state no.<br><b>97531</b>  |                        | <b>14</b> State distribution<br>\$ <b>6,000.00</b>   |
| Account number (see instructions)   |   | <b>15</b> Local tax withheld<br>\$   |  | <b>16</b> Name of locality   |                        | <b>17</b> Local distribution<br>\$   |

Form **1099-R**

[www.irs.gov/form1099r](http://www.irs.gov/form1099r)

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

|   |  |  |  |   |                        |  |
|---|--|--|--|---|------------------------|--|
| PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code<br><b>FOUR TESTS SECURITY</b><br><b>123 MAIN ST</b><br><b>OMAHA NE 68111</b>                                   |  | <b>1</b> Gross distribution<br>\$ <b>18,000.00</b>   |  | OMB No. 1545-0119<br><b>2014</b><br>Form <b>1099-R</b>              |                        | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b><br><br><b>Copy B</b><br><b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b><br><br>This information is being furnished to the Internal Revenue Service. |
|   |  | <b>2a</b> Taxable amount<br>\$ <b>18,000.00</b>  |  |   |                        |  |
|   |  | <b>2b</b> Taxable amount not determined <input type="checkbox"/>                           |  | Total distribution <input type="checkbox"/>                         |                        |  |
| PAYER'S federal identification number<br><b>47-1122334</b>  |  | RECIPIENT'S identification number<br><b>400-00-6214</b>                                    |  | <b>3</b> Capital gain (included in box 2a)<br>\$                    |                        | <b>4</b> Federal income tax withheld<br>\$ <b>2,900.00</b>   |
| RECIPIENT'S name<br><b>INVESTOR WIDOW</b><br><br>Street address (including apt. no.)<br><b>111 MAIN ST</b><br><br>City or town, state or province, country, and ZIP or foreign postal code<br><b>QUINTON AL 35130</b> |  | <b>5</b> Employee contributions /Designated Roth contributions or insurance premiums<br>\$ |  | <b>6</b> Net unrealized appreciation in employer's securities<br>\$ |                        |  |
|   |  | <b>7</b> Distribution code(s)<br><b>7</b>  |  | IRA/SEP/SIMPLE<br><input type="checkbox"/>                          | <b>8</b> Other<br>\$ % |  |
|   |  | <b>9a</b> Your percentage of total distribution %  |  | <b>9b</b> Total employee contributions<br>\$                        |                        |  |
| <b>10</b> Amount allocable to IRR within 5 years<br>\$  |  | <b>11</b> 1st year of desig. Roth contrib.   |  | <b>12</b> State tax withheld<br>\$ <b>600.00</b>                    |                        | <b>13</b> State/Payer's state no.<br><b>97531</b>  |
| Account number (see instructions)   |  |  |  | <b>15</b> Local tax withheld<br>\$                                  |                        | <b>14</b> State distribution<br>\$ <b>18,000.00</b>  |
|   |  |  |  | <b>16</b> Name of locality  |                        | <b>17</b> Local distribution<br>\$   |

Form **1099-R**

[www.irs.gov/form1099r](http://www.irs.gov/form1099r)

Department of the Treasury - Internal Revenue Service



**Nebraska Individual Income Tax Return**  
for the taxable year January 1, 2014 through December 31, 2014 or other taxable year:  
, 2014 through ,

DECEASED PASSED AWAY 8/23/2014

FORM 1040N

**2014**

|  |   |   |                           |   |                                   |                    |          |          |          |                                  |          |                      |                  |  |  |
|--|---|---|---------------------------|---|-----------------------------------|--------------------|----------|----------|----------|----------------------------------|----------|----------------------|------------------|--|--|
| Please Type or Print   | Your First Name and Initial<br><b>PASSED</b>                                |   | Last Name<br><b>AWAY</b>  |   | PLEASE DO NOT WRITE IN THIS SPACE |                    |          |          |          |                                  |          |                      |                  |  |  |
|  | If a Joint Return, Spouse's First Name and Initial<br><b>INVESTOR</b>       |   | Last Name<br><b>WIDOW</b> |   |                                   |                    |          |          |          |                                  |          |                      |                  |  |  |
|  | Current Mailing Address (Number and Street or PO Box)<br><b>111 MAIN ST</b> |   |                           |   |                                   |                    |          |          |          |                                  |          |                      |                  |  |  |
|  | City<br><b>QUINTON</b>  |   | State<br><b>AL</b>        |   | Zip Code<br><b>35130</b>          |                    |          |          |          |                                  |          |                      |                  |  |  |
| <b>Important: SSN(s) must be entered below.</b>  |   |   |                           |   |                                   |                    |          |          |          | <b>High School District Code</b> |          |                      |                  |  |  |
| Your Social Security Number<br><b>400 00 6204</b>  |   | Spouse's Social Security Number<br><b>400 00 6214</b> |                           |   |                                   | <b>2</b>           | <b>8</b> | <b>2</b> | <b>8</b> | <b>0</b>                         | <b>0</b> | <b>1</b>             |                  |  |  |
| (1) <input type="checkbox"/> Farmer/Rancher  |   | (2) <input type="checkbox"/> Active Military          |                           | (1) <input checked="" type="checkbox"/> Deceased Taxpayer(s)<br>(first name & date of death): |                                   | <b>PASSED AWAY</b> |          |          |          |                                  |          | <b>8 / 23 / 2014</b> |                  |  |  |
| <b>1 Federal Filing Status:</b><br>(1) <input type="checkbox"/> Single                      (3) <input type="checkbox"/> Married, filing separately – Spouse's SSN: _____ (4) <input type="checkbox"/> Head of Household<br>(2) <input checked="" type="checkbox"/> Married, filing jointly                      and Full Name _____ (5) <input type="checkbox"/> Widow(er) with dependent children  |   |   |                           |   |                                   |                    |          |          |          |                                  |          |                      |                  |  |  |
| <b>2a Check if YOU were:</b> (1) <input checked="" type="checkbox"/> 65 or older                      (2) <input type="checkbox"/> Blind <b>2b Check here if someone (such as your parent) can claim you or</b><br>SPOUSE was: (3) <input checked="" type="checkbox"/> 65 or older                      (4) <input checked="" type="checkbox"/> Blind                      your spouse as a dependent: (1) <input type="checkbox"/> You                      (2) <input type="checkbox"/> Spouse   |   |   |                           |   |                                   |                    |          |          |          |                                  |          |                      |                  |  |  |
| <b>3 Type of Return:</b><br>(1) <input checked="" type="checkbox"/> Resident                      (2) <input type="checkbox"/> Partial-year resident from / , 2014 to / , 2014 ( <b>attach</b> Schedule III)<br>(3) <input type="checkbox"/> Nonresident ( <b>attach</b> Schedule III)   |   |   |                           |   |                                   |                    |          |          |          |                                  |          |                      |                  |  |  |
| <b>4 Federal exemptions (number of exemptions claimed on your 2014 federal return) . . . . .</b>   |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>4</b>             | <b>2</b>         |  |  |
| <b>5 Federal adjusted gross income (AGI) (line 4, Federal Form 1040EZ; line 21, Federal Form 1040A; line 37, Federal Form 1040) . . . . .</b>  |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>5</b>             | <b>54,880 00</b> |  |  |
| <b>6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$6,200 if single; \$12,400 if married, filing jointly or qualified widow[er]; \$6,200 if married, filing separately; or \$9,100 if head of household) . . . . .</b>   |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>6</b>             | <b>16,000 00</b> |  |  |
| <b>7 Total itemized deductions (line 29, Federal Schedule A – see instructions) . . . . .</b>  |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>7</b>             | <b>00</b>        |  |  |
| <b>8 State and local income taxes (line 5, Schedule A, Federal Form 1040 – see instructions.) . . . . .</b>  |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>8</b>             | <b>00</b>        |  |  |
| <b>9 Nebraska itemized deductions (line 7 minus line 8) . . . . .</b>  |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>9</b>             | <b>00</b>        |  |  |
| <b>10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater (the larger of line 6 or line 9) . . . . .</b>   |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>10</b>            | <b>16,000 00</b> |  |  |
| <b>11 Nebraska income before adjustments (line 5 minus line 10) . . . . .</b>  |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>11</b>            | <b>38,880 00</b> |  |  |
| <b>12 Adjustments increasing federal AGI (line 53, from attached Nebraska Schedule I) . . . . .</b>  |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>12</b>            | <b>00</b>        |  |  |
| <b>13 Adjustments decreasing federal AGI (line 71, from attached Nebraska Schedule I) . . . . .</b>  |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>13</b>            | <b>2,030 00</b>  |  |  |
| <b>14 Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-. Residents complete lines 15 and 16. Partial-year residents and nonresidents complete Nebraska Schedule III before continuing . . . . .</b>  |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>14</b>            | <b>36,850 00</b> |  |  |
| <b>15 Nebraska income tax (Partial-year residents and nonresidents enter the result from line 85, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.) . . . . .</b>   |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>15</b>            | <b>1,243 00</b>  |  |  |
| <b>16 Nebraska other tax calculation:</b><br><b>a</b> Federal Tax on Lump Sum Distributions (Federal Form 4972) <b>16 a</b> \$ _____<br><b>b</b> Federal tax on early distributions (lesser of Federal Form 5329 or line 59, Federal Form 1040) . . . . . <b>16 b</b> \$ _____<br><b>c Total</b> (add lines 16a and 16b) . . . . . <b>16 c</b> \$ _____<br>Residents multiply line 16c by 29.6% (x .296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 86, Nebraska Schedule III . . . . . |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>16</b>            | <b>00</b>        |  |  |
| <b>17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 39 . . . . .</b>   |   |   |                           |   |                                   |                    |          |          |          |                                  |          | <b>17</b>            | <b>1,243 00</b>  |  |  |

|    |  |    |       |    |
|----|--|----|-------|----|
| 18 | Amount from line 17 (Total Nebraska tax)   | 18 | 1,243 | 00 |
| 19 | Nebraska personal exemption credit for residents only (\$128 per exemption)  | 19 | 256   | 00 |
| 20 | Credit for tax paid to another state, line 76, Nebraska Schedule II (attach Nebraska Schedule II and the other state's return)   | 20 |       | 00 |
| 21 | Credit for the elderly or disabled (attach copy of Federal Schedule R)   | 21 |       | 00 |
| 22 | Community Development Assistance Act credit (attach Form CDN)  | 22 |       | 00 |
| 23 | Form 3800N nonrefundable credit (attach Form 3800N)  | 23 |       | 00 |
| 24 | Nebraska child/dependent care nonrefundable credit, only if line 5 is more than \$29,000 (attach a copy of Federal Form 2441 and see instructions)   | 24 |       | 00 |
| 25 | Credit for financial institution tax (attach Form NFC)   | 25 |       | 00 |
| 26 | Total nonrefundable credits (add lines 19 through 25)  | 26 | 256   | 00 |
| 27 | Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If the result is greater than your federal tax liability, complete the Federal Tax Liability Worksheet in the instructions. If entering federal tax, check box <input type="checkbox"/> and attach a copy of the federal return  | 27 | 987   | 00 |
| 28 | Total Nebraska income tax withheld (attach 2014 Forms, see instructions)<br>a W-2 \$ _____ b K-1N \$ _____<br>c W-2G, 1099-R, 1099-MISC, or others \$ 900  | 28 | 900   | 00 |
| 29 | 2014 estimated tax payments (include any 2013 overpayment credited to 2014 and any payments submitted with an extension request)   | 29 |       | 00 |
| 30 | Form 3800N refundable credit (attach Form 3800N)   | 30 |       | 00 |
| 31 | Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (attach a copy of Form 2441N)   | 31 |       | 00 |
| 32 | Beginning Farmer credit (from Form 1099 BFC)   | 32 |       | 00 |
| 33 | Nebraska earned income credit. Enter number of qualifying children 97 <input type="checkbox"/><br>Federal credit 98 \$ _____ x .10 (10%) (attach federal return, pages 1 and 2 - see instructions)   | 33 |       | 00 |
| 34 | Angel Investment Tax Credit (see instructions)   | 34 |       | 00 |
| 35 | Total refundable credits (add lines 28 through 34)   | 35 | 900   | 00 |
| 36 | Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of -0- or greater, or used the annualized income method, attach Form 2210N, and check this box 96 <input type="checkbox"/>  | 36 |       | 00 |
| 37 | Total tax and penalty. Add lines 27 and 36   | 37 | 987   | 00 |
| 38 | Use tax due on taxable purchases where applicable sales tax was not collected. (see instructions)<br>Enter purchases subject to state tax 91 \$ _____ State tax 92 \$ _____ (purchases x 5.5%);<br>Enter purchases subject to local tax 93 \$ _____ Local tax 94 \$ _____ (purchases x local rate of _____ %)<br>95 Local code _____ (see local rate schedule);<br>Add state and local taxes and enter on line 38. If no use tax is due, enter -0- on line 38. | 38 | 0     | 00 |
| 39 | Total amount due. If line 35 is less than total of lines 37 and 38, subtract line 35 from the total of lines 37 and 38. Pay this amount in full. For electronic or credit card payment, check here <input type="checkbox"/> and see instructions   | 39 | 87    | 00 |
| 40 | Overpayment. If line 35 is more than total of lines 37 and 38, subtract total of lines 37 and 38 from line 35.   | 40 |       | 00 |
| 41 | Amount of line 40 you want applied to your 2015 estimated tax  | 41 |       | 00 |
| 42 | Wildlife Conservation Fund donation of \$1 or more.  | 42 |       | 00 |
| 43 | Amount of line 40 you want refunded to you (line 40 minus lines 41 and 42).<br><b>File early! It may take three months to receive your refund if you file a paper return.</b>  | 43 |       | 00 |

**Expecting a Refund? Have it sent directly to your bank account! (see instructions)**

44a Routing Number           44b Type of Account ☐ 1 = Checking 2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44c Account Number

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

44d ☐ Check this box if this refund will go to a bank account outside the United States.



Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

**sign  
here**

Your Signature \_\_\_\_\_

Date \_\_\_\_\_

Email Address \_\_\_\_\_

Spouse's Signature (if filing jointly, both must sign) \_\_\_\_\_

Daytime Phone \_\_\_\_\_

Keep a copy of  
this return for  
your records.

**paid  
preparer's  
use only**

Preparer's Signature \_\_\_\_\_

Date \_\_\_\_\_

Preparer's PTIN \_\_\_\_\_

Print Firm's Name (or yours if self-employed), Address and Zip Code \_\_\_\_\_

EIN \_\_\_\_\_

( )  
Daytime Phone \_\_\_\_\_

Mail returns **requesting a refund** to: **Nebraska Department of Revenue, PO Box 98912, Lincoln, NE 68509-8912.**  
Mail returns **not requesting a refund** to: **Nebraska Department of Revenue, PO Box 98934, Lincoln, NE 68509-8934.**

# Nebraska Schedule I — Nebraska Adjustments to Income

(Nebraska Schedule II reverse side.)

• Attach this page to Form 1040N.

**2014**

Name on Form 1040N

**PASSED AWAY & INVESTOR WIDOW**

Social Security Number

400 | 00 | 6204

## Nebraska Schedule I— Nebraska Adjustments to Income for Nebraska Residents, Partial-Year Residents, and Nonresidents

• Attach additional pages if necessary.

### Part A—Adjustments Increasing Federal AGI

|  |                           |    |
|--|---------------------------|----|
| <b>45</b> Interest income from all state and local obligations exempt from federal tax                                     |                           |    |
| <b>a</b> List type: _____  | <b>b</b> Amount: \$ _____ |    |
| List type: _____   | Amount: _____             |    |
| Total interest income exempt from federal tax. Enter total of lines 45b .....  | <b>45</b>                 | 00 |
| <b>46</b> Exempt interest income from Nebraska obligations   |                           |    |
| <b>a</b> List type: _____  | <b>b</b> Amount: \$ _____ |    |
| List type: _____   | Amount: _____             |    |
| Total exempt interest income from Nebraska obligations. Enter total of lines 46b .....                                     | <b>46</b>                 | 00 |
| <b>47</b> Total taxable interest income. Enter the result of line 45 minus line 46.....                                    | <b>47</b>                 | 00 |
| <b>48</b> Financial Institution Tax Credit claimed. Enter amount from line 25, Form 1040N.....                             | <b>48</b>                 | 00 |
| <b>49</b> Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions) .....                     | <b>49</b>                 | 00 |
| <b>50</b> Nebraska College Savings Program recapture (see instructions).....   | <b>50</b>                 | 00 |
| <b>51</b> Federal net operating loss deduction.....  | <b>51</b>                 | 00 |
| <b>52</b> S corporation or LLC Non-Nebraska loss.....  | <b>52</b>                 | 00 |
| <b>53</b> Total adjustments increasing federal AGI (total lines 47 through 52). Enter here and on line 12, Form 1040N..... | <b>53</b>                 | 00 |

### Part B—Adjustments Decreasing Federal AGI

|   |                           |              |    |
|---|---------------------------|--------------|----|
| <b>54</b> State income tax refund deduction. Enter line 10, Federal Form 1040 .....   | <b>54</b>                 |              | 00 |
| <b>55</b> U.S. government obligations exempt for state purposes (list below or attach schedule)   |                           |              |    |
| <b>a</b> List type: _____   | <b>b</b> Amount: \$ _____ |              |    |
| List type: _____  | Amount: _____             |              |    |
| Total U.S. government obligations exempt for state purposes. Enter total of lines 55b .....   | <b>55</b>                 |              | 00 |
| <b>56</b> List fund name, total dividend, and percent of regulated investment company dividends from  |                           |              |    |
| <b>a</b> U.S. obligation: <b>ALL OF OUR DIVIDENDS</b>   |                           |              |    |
| <b>b</b> Total dividend: \$ <b>10,500</b> x <b>c</b> <b>19.33</b> % = <b>d</b> \$ <b>2,030</b>  |                           |              |    |
| <b>a</b> U.S. obligation: _____   |                           |              |    |
| <b>b</b> Total dividend: \$ _____ x <b>c</b> _____ % = <b>d</b> \$ _____  |                           |              |    |
| Total regulated investment company dividends. Enter total of lines 56d .....  | <b>56</b>                 | <b>2,030</b> | 00 |
| <b>57</b> Total U.S. government obligations. Enter total of lines 55 and 56. ....   | <b>57</b>                 | <b>2,030</b> | 00 |
| <b>58</b> Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach all Forms 1099 and W-2 from the RRB.   |                           |              |    |
| <b>a</b> List type: _____   | <b>b</b> Amount: \$ _____ |              |    |
| List type: _____  | Amount: _____             |              |    |
| Total benefits paid by the RRB included in federal AGI. Enter total of lines 58b .....  | <b>58</b>                 |              | 00 |
| <b>59</b> Special capital gains/extraordinary dividend deduction [attach Form 4797N; a copy of Federal Schedule D; and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions) ..... | <b>59</b>                 |              | 00 |
| <b>60</b> Nebraska College Savings Program contribution (see instructions).....   | <b>60</b>                 |              | 00 |
| <b>61</b> Nebraska Long-Term Care Savings Plan contribution .....   | <b>61</b>                 |              | 00 |
| <b>62</b> Nebraska Long-Term Care Savings Plan earnings.....  | <b>62</b>                 |              | 00 |
| <b>63</b> S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions) .....  | <b>63</b>                 |              | 00 |
| <b>64</b> Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions) .....   | <b>64</b>                 |              | 00 |
| <b>65</b> Native American Indian Reservation income.....  | <b>65</b>                 |              | 00 |
| <b>66</b> Claim of right repayment .....  | <b>66</b>                 |              | 00 |
| <b>67</b> Nebraska NOL carryforward (attach a copy of the Nebraska NOL Worksheet for each loss year claimed on this line)   | <b>67</b>                 |              | 00 |
| <b>68</b> Nebraska agricultural revenue bond interest .....   | <b>68</b>                 |              | 00 |
| <b>69</b> Federally taxable Nebraska Investment Finance Association (NIFA) bond interest.....   | <b>69</b>                 |              | 00 |
| <b>70</b> Interest from federally taxable Build America Bonds issued by Nebraska governmental units.....  | <b>70</b>                 |              | 00 |
| <b>71</b> Total adjustments decreasing federal AGI (total lines 54 and 57 through 70). Enter here and on line 13, Form 1040N.   | <b>71</b>                 | <b>2,030</b> | 00 |

# Nebraska Test 4 - Binary Attachment

*This is a sample PDF to be attached to Nebraska Test 4. Please include a description of:*

DeathCertificate

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*Sample Death Certificate*

*This* 23 *Day of* Aug 2014

Authorized Signature

*Signature*